

GEORGIA LOCAL GOVERNMENT FINANCE

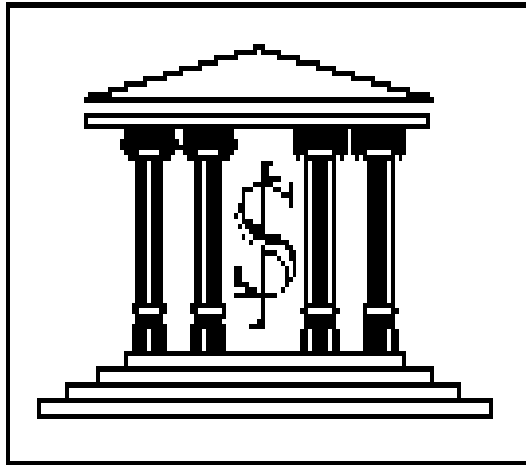
2001

Municipal Governments Fiscal Planning Guide



Georgia Department of Community Affairs

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GEORGIA LOCAL GOVERNMENT FINANCE

2001 MUNICIPAL GOVERNMENT FISCAL PLANNING GUIDE

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

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The Fiscal Planning Guide provides data collected from municipal governments in Georgia through the 2001 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the Guide to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every municipal government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a twenty year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year, which ended between July 1, 2000 and June 30, 2001. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In addition, governments are not required to use audited data in responding to the survey. There-

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fore, a degree of caution must be used when analyzing and interpreting the data. In addition, as governments use different accounting systems,

certain data requested in the survey may not be available from each local government in the exact format requested.

Using this Guide

Comparing Local Finances

Municipal government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

STEP 1. Determine the population group of the government. To do this, use Appendix C, which lists all municipalities alphabetically, along with their 2000 population and the population group to which they belong (A through H).

STEP 2. Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

STEP 3. Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

Best Option: Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs
Research Services
(404) 679-4907

2nd Best Option: Compile the data from your copy of the DCA local government finance survey, as completed in 2001 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of municipalities in the group, their population range, and the total population of the group.

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Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

Per Capita Amount: Total amount for any item or category divided by the estimated total 2000 population of the jurisdictions reporting that amount.

Average Amount: Total amount reported by the group divided by the number of jurisdictions reporting the item.

The “Fine Print”

There may be questions on the definition or use of a particular term. Most local governments will begin using the new Uniform Chart of Accounts for Local Governments in their fiscal year ending in 2001. Conversion to the uniform chart will provide greater uniformity in local government financial reporting. However, since local governments in Georgia are not yet required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows

what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

Feedback

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

Municipal Population Group Ranges

| Group | Population range | Number in group | Number reporting |
|--------------|---------------------------|----------------------------|-----------------------------|
| A | 50,000 and Above | 6 | 6 |
| B | 25,000 - 49,999 | 11 | 11 |
| C | 10,000 - 24,999 | 42 | 41 |
| D | 5,000 - 9,999 | 41 | 41 |
| E | 2,500 - 4,999 | 69 | 69 |
| F | 1,000 - 2,499 | 109 | 106 |
| G | 500 - 999 | 88 | 88 |
| H | Less than 500 | 162 | 153 |
| Total | All municipalities | 528 | 515 |

Population ranges are based upon actual counts for 2000 provided by the Bureau of the Census.

The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of the County Fiscal Planning Guide report.

Municipal Group -
Number Reporting = **T**
Population Range = **515**
2000 Population = **All Groups**
2,669,705

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Revenues | 4,155,412 | 801.60 |
| Property Taxes | 908,388 | 175.23 |
| Real and personal property taxes | 791,739 | 152.73 |
| All other property taxes | 116,649 | 22.50 |
| Sales Taxes | 891,705 | 172.01 |
| Local option sales taxes | 719,474 | 138.79 |
| MARTA tax | 1,517 | 0.29 |
| Special purpose sales tax | 170,714 | 32.93 |
| Excise and Special Use Taxes | 777,155 | 149.92 |
| Alcoholic beverage taxes | 124,352 | 23.99 |
| Insurance premiums taxes | 192,058 | 37.05 |
| Hotel/motel taxes | 152,719 | 29.46 |
| Franchise payments taxes | 297,359 | 57.36 |
| Other excise and special use taxes | 10,668 | 2.06 |
| Licenses, Permits and Fees | 264,715 | 51.06 |
| Intergovernmental Revenues | 414,518 | 79.96 |
| State | 164,054 | 31.71 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 82,200 | 15.89 |
| Federal funds | 167,461 | 32.37 |
| Service Charges and Other Revenues | 898,929 | 173.41 |
| Service charge revenues | 323,196 | 62.35 |
| Other revenues | 575,734 | 111.06 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|------------------------|---------------------------|
| Total General Operating | 3,496,400 | 674.47 |
| Administration | 651,165 | 125.61 |
| Financial administration | 99,364 | 19.17 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 433,002 | 83.53 |
| General government buildings | 53,527 | 10.33 |
| General insurance | 47,612 | 9.18 |
| Legal fees | 17,660 | 3.41 |
| Public Safety and Corrections | 1,430,175 | 275.89 |
| Sheriff's department | 0 | 0.00 |
| Police department | 910,229 | 175.59 |
| Correctional institute | 0 | 0.00 |
| Jail | 78,450 | 15.13 |
| Fire department | 441,496 | 85.17 |
| Courts | 79,555 | 15.35 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 79,555 | 15.35 |
| Health and Human Services | 27,250 | 5.26 |
| County/municipal hospital | 117 | 0.02 |
| Payments to other hospitals | 1 | 0.00 |
| Public health | 3,515 | 0.68 |
| Public welfare and social services | 20,340 | 3.92 |
| Ambulance service | 3,278 | 0.63 |
| State DHR health grants | 0 | 0.00 |
| Public works | 193,045 | 37.24 |
| Parking facilities and meters | 597 | 0.12 |
| Natural resources | 727 | 0.14 |
| Garbage and trash collection | 164,877 | 31.81 |
| Garbage disposal (landfill) | 26,843 | 5.18 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Highways, streets and drainage | 361,688 | 69.77 |
| Highways and streets | 348,549 | 67.24 |
| Drainage | 13,139 | 2.53 |
| Leisure services | 250,849 | 48.39 |
| Parks and recreation | 235,761 | 45.48 |
| Libraries | 15,088 | 2.91 |
| Education (non-school board) | 49,255 | 9.50 |
| Community Development | 157,239 | 30.33 |
| Building inspection and regulation | 49,633 | 9.57 |
| Community development | 107,606 | 20.76 |
| Other General Operating | 296,180 | 57.13 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|---|--------------------------------|-----------------------------------|
| Total Equipment, Land and Structures | 269,607 | 52.01 |
| Total Construction | 247,567 | 47.76 |
| 1 Education - general govt. (Const.) | 1,031,838 | 59.83 |
| 2 Ambulance service (Const.) | 97,259 | 56.00 |
| 3 Drainage (Const.) | 663,384 | 38.32 |
| 4 Other expenditures (Const.) | 740,225 | 28.63 |
| 5 Highways and streets (Const.) | 387,460 | 27.78 |
| 6 Parks and recreation (Const.) | 524,544 | 24.94 |
| 7 Police department (Const.) | 342,544 | 24.82 |
| 8 Community development (Const.) | 224,714 | 23.58 |
| 9 General government buildings (Const.) | 322,391 | 22.54 |
| 10 General administration (Const.) | 236,209 | 18.42 |
| 11 Garbage and trash disposal (Const.) | 63,083 | 16.66 |
| 12 Parks and recreation (Land) | 202,846 | 15.98 |
| 13 Police department (Land) | 103,162 | 11.14 |
| 14 Fire department (Const.) | 330,898 | 10.65 |
| 15 Fire department (Land) | 103,191 | 9.90 |

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 67,671,782 | 1,799.80 | 17 |
| General obligation bonds | 5,819,890 | 94.81 | 9 |
| Other long-term debt | 1,145,734 | 156.97 | 88 |
| Lease purchase debt | 601,153 | 40.18 | 97 |
| Short-term debt | 785,697 | 163.98 | 45 |
| Retired during year | | | |
| Revenue bonds | 1,811,958 | 216.89 | 246 |
| General obligation bonds | 671,446 | 30.47 | 62 |
| Other long-term debt | 132,104 | 25.12 | 237 |
| Lease purchase debt | 235,639 | 22.47 | 194 |
| Short-term debt | 453,029 | 109.55 | 63 |
| Outstanding end of year | | | |
| Revenue bonds | 15,779,130 | 1,896.47 | 250 |
| General obligation bonds | 12,717,746 | 545.11 | 58 |
| Other long-term debt | 1,949,121 | 371.29 | 244 |
| Lease purchase debt | 1,532,400 | 135.74 | 179 |
| Short-term debt | 547,410 | 115.41 | 40 |
| Interest paid | | | |
| Revenue bonds | 588,042 | 70.41 | 248 |
| General obligation bonds | 628,566 | 27.33 | 59 |
| Other long-term debt | 73,185 | 13.99 | 232 |
| Lease purchase debt | 75,875 | 7.25 | 184 |
| Short-term debt | 19,169 | 4.43 | 61 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 1,190,875 | 174.73 | 258 |
| Bond funds | 16,972,702 | 1,102.97 | 80 |
| General/other funds | 4,627,426 | 888.19 | 512 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Average amount (\$) | Number reporting |
|------------------------------------|-----------------|---------------------|------------------|
| 1 Multi-purpose | G.O. | 48,047,444 | 9 |
| 2 Solid waste system | revenue bond | 25,916,250 | 4 |
| 3 All other | revenue bond | 13,532,223 | 16 |
| 4 Education | G.O. | 12,265,000 | 12 |
| 5 Jails | G.O. | 12,200,000 | 1 |
| 6 Water/sewer system | revenue bond | 8,555,139 | 241 |
| 7 Gas utility system | revenue bond | 8,184,188 | 5 |
| 8 Parks and recreation facilities | revenue bond | 7,148,000 | 5 |
| 9 Highways, streets and drainage | G.O. | 6,277,433 | 4 |
| 10 Parks and recreation facilities | G.O. | 5,968,145 | 6 |
| 11 Industrial revenue bonds | revenue bond | 3,837,500 | 2 |
| 12 Public buildings | G.O. | 3,654,813 | 15 |
| 13 All other | lease pool | 3,363,941 | 47 |
| 14 Law enforcement and corrections | G.O. | 2,787,155 | 3 |
| 15 Water/sewer system | other long-term | 1,962,555 | 222 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------|------------------|------------------------|------------------|
| | Average amount (\$) | Number reporting | Average amount (\$) | Number reporting |
| Water and sewer | 1,803,177 | 438 | 2,315,604 | 439 |
| Electric supply | 13,020,144 | 48 | 10,344,703 | 48 |
| Gas supply | 4,323,803 | 80 | 3,485,832 | 80 |
| Airport | 36,787,553 | 12 | 31,074,395 | 12 |
| Solid waste system | 1,319,405 | 94 | 1,500,330 | 92 |
| Other enterprise funds | 1,247,341 | 53 | 2,063,929 | 56 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Average amount (\$) | As % of current operations |
|------------------------------|---------------------|----------------------------|
| Employee benefits | 428,155 | 12.2% |
| Gross salaries and wages | 2,295,309 | 65.6% |
| Total personnel expenditures | 2,723,464 | 77.9% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 4,113.17 | 100.0% |
| 1 Electric supply system | 1,235.17 | 30.0% |
| 2 Airport | 681.49 | 16.6% |
| 3 Gas supply system | 570.13 | 13.9% |
| 4 Water and sewer system | 349.84 | 8.5% |
| 5 Local option sales tax | 168.96 | 4.1% |
| 6 Real and personal property taxes | 160.92 | 3.9% |
| 7 Special purpose sales tax | 102.61 | 2.5% |
| 8 Solid waste system | 102.17 | 2.5% |
| 9 Other enterprise funds | 75.85 | 1.8% |
| 10 Garbage and trash collection charges | 65.98 | 1.6% |
| 11 Franchise payments taxes | 59.39 | 1.4% |
| 12 Fines, forfeits and court fees | 47.43 | 1.2% |
| 13 Federal intergovernmental revenues | 45.09 | 1.1% |
| 14 MARTA sales tax | 38.34 | 0.9% |
| 15 Hotel/motel tax | 37.20 | 0.9% |
| 16 Insurance premiums taxes | 37.12 | 0.9% |
| 17 State intergovernmental revenues | 34.40 | 0.8% |
| 18 Business licenses and occupational taxes | 31.99 | 0.8% |
| 19 Interest earnings on investments | 29.85 | 0.7% |
| 20 All additional revenues | 25.16 | 0.6% |
| 21 Alcoholic beverage taxes | 24.79 | 0.6% |
| 22 Other service charges | 22.31 | 0.5% |
| 23 Other local intergovernmental revenues | 19.95 | 0.5% |
| 24 Tax collection fees | 18.02 | 0.4% |
| 25 Landfill fees | 17.99 | 0.4% |
| 26 Motor vehicle taxes | 15.64 | 0.4% |
| 27 Building permits | 12.17 | 0.3% |
| 28 Public utilities taxes | 10.65 | 0.3% |
| 29 Parks and recreation charges | 9.99 | 0.2% |
| 30 Rents and royalties | 9.55 | 0.2% |
| 31 Other excise and special use taxes | 8.98 | 0.2% |
| 32 Alcoholic beverage taxes | 7.10 | 0.2% |
| 33 Fire service subscription fees | 6.73 | 0.2% |
| 34 Ambulance charges | 6.56 | 0.2% |
| 35 Receipts from sale of materials | 5.38 | 0.1% |
| 36 Other licenses, permits and fees | 4.69 | 0.1% |
| 37 Intangible taxes (regular and recording) | 3.25 | 0.1% |
| 38 Cemetery fees | 2.24 | 0.1% |
| 39 Parking facilities and meters | 1.94 | 0.0% |
| 40 FIFA, penalties, interest and cost | 1.87 | 0.0% |
| 41 Receipts from sale of real property | 1.78 | 0.0% |
| 42 Special assessments | 1.67 | 0.0% |
| 43 Mobile home taxes | 0.64 | 0.0% |
| 44 Railroad equipment tax | 0.22 | 0.0% |
| 45 Fee collections of county officers | 0.00 | 0.0% |
| 46 Hospital charges | 0.00 | 0.0% |
| 47 State DHR health grants | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|---------------------------|-------------------------------------|
| Total per capita expenditures | 4,275.85 | 100.0% |
| 1 Electric supply system | 981.36 | 23.0% |
| 2 Airport | 575.65 | 13.5% |
| 3 Gas supply system | 459.64 | 10.7% |
| 4 Water and sewer system | 447.81 | 10.5% |
| 5 Debt service costs | 393.15 | 9.2% |
| 6 Police department | 179.49 | 4.2% |
| 7 Education (general government) | 156.31 | 3.7% |
| 8 Other enterprise funds | 130.53 | 3.1% |
| 9 Solid waste system | 113.92 | 2.7% |
| 10 Fire department | 99.96 | 2.3% |
| 11 Construction (non-utility) | 85.50 | 2.0% |
| 12 General administration | 83.58 | 2.0% |
| 13 Other general expenditures | 79.62 | 1.9% |
| 14 Highways and streets | 69.34 | 1.6% |
| 15 Garbage and trash collection | 65.34 | 1.5% |
| 16 Parks and recreation | 51.79 | 1.2% |
| 17 Purchase of equipment and land | 50.83 | 1.2% |
| 18 Community development | 28.30 | 0.7% |
| 19 Jail | 24.13 | 0.6% |
| 20 Financial administration | 23.48 | 0.5% |
| 21 County/municipal hospital | 22.12 | 0.5% |
| 22 Garbage and trash disposal | 21.45 | 0.5% |
| 23 Municipal court | 18.92 | 0.4% |
| 24 General insurance | 18.46 | 0.4% |
| 25 Public welfare and social services | 15.99 | 0.4% |
| 26 Ambulance service | 14.36 | 0.3% |
| 27 General government buildings | 14.22 | 0.3% |
| 28 Building inspection and regulation | 13.00 | 0.3% |
| 29 Drainage | 9.53 | 0.2% |
| 30 Libraries | 8.97 | 0.2% |
| 31 Legal fees | 6.96 | 0.2% |
| 32 Natural resources | 6.36 | 0.1% |
| 33 Public health | 3.57 | 0.1% |
| 34 Parking facilities and meters | 1.94 | 0.0% |
| 35 Payments to other hospitals | 0.25 | 0.0% |

Municipal Group - A
Number Reporting = 6
Population Range = 50,000 and Above
2000 Population = 860,260

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|---------------------|------------------------|
| Total General Revenues | 160,453,491 | 1,119.10 |
| Property Taxes | 35,414,799 | 247.01 |
| Real and personal property taxes | 32,138,417 | 224.15 |
| All other property taxes | 3,276,382 | 22.85 |
| Sales Taxes | 32,921,652 | 229.62 |
| Local option sales taxes | 28,524,177 | 198.95 |
| MARTA tax | 0 | 0.00 |
| Special purpose sales tax | 4,397,476 | 30.67 |
| Excise and Special Use Taxes | 28,524,201 | 198.95 |
| Alcoholic beverage taxes | 3,546,698 | 24.74 |
| Insurance premiums taxes | 5,843,030 | 40.75 |
| Hotel/motel taxes | 8,574,606 | 59.80 |
| Franchise payments taxes | 10,174,031 | 70.96 |
| Other excise and special use taxes | 385,836 | 2.69 |
| Licenses, Permits and Fees | 11,915,663 | 83.11 |
| Intergovernmental Revenues | 20,345,930 | 141.91 |
| State | 6,725,873 | 46.91 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 2,836,122 | 19.78 |
| Federal funds | 10,783,935 | 75.21 |
| Service Charges and Other Revenues | 31,331,247 | 218.52 |
| Service charge revenues | 11,878,200 | 82.85 |
| Other revenues | 19,453,046 | 135.68 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|------------------------|---------------------------|
| Total General Operating | 137,653,774 | 960.08 |
| Administration | 22,100,068 | 154.14 |
| Financial administration | 3,597,350 | 25.09 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 14,576,717 | 101.67 |
| General government buildings | 2,461,258 | 17.17 |
| General insurance | 1,413,236 | 9.86 |
| Legal fees | 51,507 | 0.36 |
| Public Safety and Corrections | 55,384,186 | 386.28 |
| Sheriff's department | 0 | 0.00 |
| Police department | 31,035,541 | 216.46 |
| Correctional institute | 0 | 0.00 |
| Jail | 5,623,801 | 39.22 |
| Fire department | 18,724,844 | 130.60 |
| Courts | 4,649,807 | 32.43 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 4,649,807 | 32.43 |
| Health and Human Services | 1,008,010 | 7.03 |
| County/municipal hospital | 0 | 0.00 |
| Payments to other hospitals | 0 | 0.00 |
| Public health | 40,476 | 0.28 |
| Public welfare and social services | 967,534 | 6.75 |
| Ambulance service | 0 | 0.00 |
| State DHR health grants | 0 | 0.00 |
| Public works | 6,553,474 | 45.71 |
| Parking facilities and meters | 15,174 | 0.11 |
| Natural resources | 0 | 0.00 |
| Garbage and trash collection | 6,306,152 | 43.98 |
| Garbage disposal (landfill) | 232,148 | 1.62 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|----------------------------|-------------------------------|
| Highways, streets and drainage | 11,384,067 | 79.40 |
| Highways and streets | 10,775,432 | 75.15 |
| Drainage | 608,635 | 4.25 |
| Leisure services | 9,977,849 | 69.59 |
| Parks and recreation | 9,977,849 | 69.59 |
| Libraries | 0 | 0.00 |
| Education (non-school board) | 0 | 0.00 |
| Community Development | 7,302,357 | 50.93 |
| Building inspection and regulation | 1,826,761 | 12.74 |
| Community development | 5,475,596 | 38.19 |
| Other General Operating | 19,293,958 | 134.57 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|--|----------------------------|-------------------------------|
| Total Equipment, Land and Structures | 7,595,873 | 52.98 |
| Total Construction | 7,168,561 | 50.00 |
| 1 Drainage (Const.) | 11,126,243 | 84.60 |
| 2 Other expenditures (Const.) | 2,439,874 | 26.78 |
| 3 Parks and recreation (Land) | 3,525,736 | 24.59 |
| 4 Highways and streets (Const.) | 1,914,905 | 21.57 |
| 5 Parks and recreation (Const.) | 1,770,053 | 18.39 |
| 6 Community development (Const.) | 1,750,855 | 18.00 |
| 7 Police department (Land) | 983,327 | 6.86 |
| 8 Highways and streets (Land) | 969,113 | 6.76 |
| 9 Fire department (Land) | 853,447 | 5.95 |
| 10 General government buildings (Const.) | 493,981 | 4.81 |
| 11 Fire department (Const.) | 402,402 | 4.18 |
| 12 Garbage and trash collection (Land) | 703,879 | 3.81 |
| 13 General administration (Land) | 463,376 | 3.23 |
| 14 General administration (Const.) | 178,976 | 2.28 |
| 15 Other expenditures (Land) | 287,271 | 1.79 |
| 16 Police department (Const.) | 89,966 | 1.17 |
| 17 Municipal court (Land) | 149,040 | 0.75 |
| 18 Financial administration (Land) | 52,521 | 0.34 |

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 515,886,786 | 2,091.10 | 2 |
| General obligation bonds | 8,000,000 | 19.21 | 1 |
| Other long-term debt | 8,098,487 | 61.58 | 1 |
| Lease purchase debt | 6,269,968 | 30.10 | 3 |
| Short-term debt | 10,000,000 | 129.97 | 1 |
| Retired during year | | | |
| Revenue bonds | 76,245,795 | 475.64 | 5 |
| General obligation bonds | 3,905,000 | 27.24 | 6 |
| Other long-term debt | 895,032 | 8.59 | 2 |
| Lease purchase debt | 3,304,051 | 21.15 | 5 |
| Short-term debt | 5,000,000 | 64.99 | 1 |
| Outstanding end of year | | | |
| Revenue bonds | 571,780,420 | 3,566.89 | 5 |
| General obligation bonds | 82,716,449 | 576.92 | 6 |
| Other long-term debt | 19,594,700 | 188.00 | 2 |
| Lease purchase debt | 26,803,426 | 171.61 | 5 |
| Short-term debt | 5,000,000 | 64.99 | 1 |
| Interest paid | | | |
| Revenue bonds | 17,407,909 | 108.59 | 5 |
| General obligation bonds | 4,350,465 | 30.34 | 6 |
| Other long-term debt | 778,372 | 7.47 | 2 |
| Lease purchase debt | 1,665,309 | 9.74 | 4 |
| Short-term debt | 174,667 | 2.27 | 1 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 68,455,750 | 328.63 | 3 |
| Bond funds | 290,050,288 | 1,601.22 | 4 |
| General/other funds | 191,660,267 | 1,336.76 | 6 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Amount (\$) | Number reporting |
|-----------------------------------|----------------------|--------------------|-------------------------|
| 1 Water/sewer system | revenue bond | 303,072,399 | 4 |
| 2 Multi-purpose | G.O. | 195,187,500 | 2 |
| 3 Solid waste system | revenue bond | 47,867,500 | 2 |
| 4 Water/sewer system | other long-term | 37,821,454 | 1 |
| 5 Education | G.O. | 36,432,500 | 2 |
| 6 All other | lease pool | 25,603,349 | 4 |
| 7 All other | revenue bond | 24,305,000 | 2 |
| 8 Parks and recreation facilities | revenue bond | 16,910,000 | 1 |
| 9 Public buildings | G.O. | 13,577,500 | 2 |
| 10 Multi-purpose | lease pool | 9,954,943 | 3 |
| 11 Industrial revenue bonds | revenue bond | 7,475,000 | 1 |
| 12 All purposes | short-term | 5,000,000 | 1 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------------|-------------------------|-------------------------------|-------------------------|
| | Amount (\$) | Number reporting | Amount (\$) | Number reporting |
| Water and sewer | 61,975,170 | 5 | 86,418,524 | 5 |
| Electric supply | 77,007,723 | 2 | 64,092,524 | 2 |
| Gas supply | 15,470,924 | 1 | 16,376,529 | 1 |
| Airport | 219,580,395 | 2 | 183,938,817 | 2 |
| Solid waste system | 11,967,270 | 4 | 14,012,417 | 4 |
| Other enterprise funds | 5,493,741 | 4 | 8,075,128 | 4 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Amount (\$) | As % of current operations |
|------------------------------|--------------------|-----------------------------------|
| Employee benefits | 8,189,542 | 5.9% |
| Gross salaries and wages | 97,938,060 | 71.1% |
| Total personnel expenditures | 106,127,602 | 77.1% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 4,084.32 | 100.0% |
| 1 Electric supply system | 1,135.08 | 27.8% |
| 2 Airport | 854.85 | 20.9% |
| 3 Water and sewer system | 406.13 | 9.9% |
| 4 Real and personal property taxes | 224.15 | 5.5% |
| 5 Local option sales tax | 213.53 | 5.2% |
| 6 Gas supply system | 201.08 | 4.9% |
| 7 Special purpose sales tax | 126.58 | 3.1% |
| 8 Solid waste system | 124.32 | 3.0% |
| 9 Franchise payments taxes | 78.17 | 1.9% |
| 10 Garbage and trash collection charges | 77.35 | 1.9% |
| 11 Federal intergovernmental revenues | 75.21 | 1.8% |
| 12 Other enterprise funds | 60.30 | 1.5% |
| 13 Hotel/motel tax | 59.80 | 1.5% |
| 14 Business licenses and occupational taxes | 52.93 | 1.3% |
| 15 Fines, forfeits and court fees | 49.56 | 1.2% |
| 16 State intergovernmental revenues | 46.91 | 1.1% |
| 17 Interest earnings on investments | 45.42 | 1.1% |
| 18 Insurance premiums taxes | 40.75 | 1.0% |
| 19 Other service charges | 31.59 | 0.8% |
| 20 Alcoholic beverage taxes | 24.74 | 0.6% |
| 21 All additional revenues | 23.84 | 0.6% |
| 22 Motor vehicle taxes | 19.82 | 0.5% |
| 23 Other local intergovernmental revenues | 19.78 | 0.5% |
| 24 Public utilities taxes | 16.35 | 0.4% |
| 25 Rents and royalties | 15.96 | 0.4% |
| 26 Building permits | 15.53 | 0.4% |
| 27 Alcoholic beverage taxes | 10.48 | 0.3% |
| 28 Other excise and special use taxes | 8.05 | 0.2% |
| 29 Parks and recreation charges | 7.14 | 0.2% |
| 30 Other licenses, permits and fees | 6.32 | 0.2% |
| 31 Intangible taxes (regular and recording) | 4.24 | 0.1% |
| 32 Receipts from sale of materials | 1.79 | 0.0% |
| 33 Cemetery fees | 1.70 | 0.0% |
| 34 FIFA, penalties, interest and cost | 1.68 | 0.0% |
| 35 Special assessments | 0.96 | 0.0% |
| 36 Receipts from sale of real property | 0.77 | 0.0% |
| 37 Parking facilities and meters | 0.71 | 0.0% |
| 38 Mobile home taxes | 0.32 | 0.0% |
| 39 Fire service subscription fees | 0.31 | 0.0% |
| 40 Railroad equipment tax | 0.11 | 0.0% |
| 41 Landfill fees | 0.00 | 0.0% |
| 42 Ambulance charges | 0.00 | 0.0% |
| 43 Fee collections of county officers | 0.00 | 0.0% |
| 44 Hospital charges | 0.00 | 0.0% |
| 45 MARTA sales tax | 0.00 | 0.0% |
| 46 State DHR health grants | 0.00 | 0.0% |
| 47 Tax collection fees | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|---------------------------|-------------------------------------|
| Total per capita expenditures | 4,634.69 | 100.0% |
| 1 Electric supply system | 944.71 | 20.4% |
| 2 Airport | 716.09 | 15.5% |
| 3 Debt service costs | 685.58 | 14.8% |
| 4 Water and sewer system | 566.30 | 12.2% |
| 5 Police department | 216.46 | 4.7% |
| 6 Gas supply system | 212.85 | 4.6% |
| 7 Solid waste system | 145.57 | 3.1% |
| 8 Other general expenditures | 144.43 | 3.1% |
| 9 Fire department | 130.60 | 2.8% |
| 10 General administration | 101.67 | 2.2% |
| 11 Construction (non-utility) | 96.92 | 2.1% |
| 12 Other enterprise funds | 88.63 | 1.9% |
| 13 Garbage and trash collection | 79.62 | 1.7% |
| 14 Highways and streets | 75.15 | 1.6% |
| 15 Parks and recreation | 69.59 | 1.5% |
| 16 Purchase of equipment and land | 68.31 | 1.5% |
| 17 General insurance | 62.49 | 1.3% |
| 18 Jail | 42.10 | 0.9% |
| 19 Community development | 38.19 | 0.8% |
| 20 Municipal court | 32.43 | 0.7% |
| 21 Public welfare and social services | 30.51 | 0.7% |
| 22 Financial administration | 25.09 | 0.5% |
| 23 General government buildings | 17.17 | 0.4% |
| 24 Building inspection and regulation | 12.74 | 0.3% |
| 25 Drainage | 12.69 | 0.3% |
| 26 Garbage and trash disposal | 10.09 | 0.2% |
| 27 Legal fees | 5.26 | 0.1% |
| 28 Public health | 2.50 | 0.1% |
| 29 Parking facilities and meters | 0.94 | 0.0% |

Municipal Group - B
Number Reporting = 11
Population Range = 25,000 - 49,999
2000 Population = 384,416

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Revenues | 25,941,991 | 742.33 |
| Property Taxes | 6,206,231 | 177.59 |
| Real and personal property taxes | 5,017,127 | 143.56 |
| All other property taxes | 1,189,105 | 34.03 |
| Sales Taxes | 4,530,282 | 129.63 |
| Local option sales taxes | 3,848,176 | 110.11 |
| MARTA tax | 0 | 0.00 |
| Special purpose sales tax | 682,105 | 19.52 |
| Excise and Special Use Taxes | 4,647,228 | 132.98 |
| Alcoholic beverage taxes | 688,531 | 19.70 |
| Insurance premiums taxes | 1,186,018 | 33.94 |
| Hotel/motel taxes | 608,330 | 17.41 |
| Franchise payments taxes | 2,044,878 | 58.51 |
| Other excise and special use taxes | 119,471 | 3.42 |
| Licenses, Permits and Fees | 1,315,730 | 37.65 |
| Intergovernmental Revenues | 2,005,726 | 57.39 |
| State | 751,172 | 21.49 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 807,345 | 23.10 |
| Federal funds | 447,208 | 12.80 |
| Service Charges and Other Revenues | 7,236,794 | 207.08 |
| Service charge revenues | 2,407,827 | 68.90 |
| Other revenues | 4,828,967 | 138.18 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|---------------------|------------------------|
| Total General Operating | 19,826,120 | 567.32 |
| Administration | 3,674,172 | 105.14 |
| Financial administration | 772,083 | 22.09 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 2,198,262 | 62.90 |
| General government buildings | 270,606 | 7.74 |
| General insurance | 206,429 | 5.91 |
| Legal fees | 226,792 | 6.49 |
| Public Safety and Corrections | 9,110,294 | 260.69 |
| Sheriff's department | 0 | 0.00 |
| Police department | 5,245,230 | 150.09 |
| Correctional institute | 0 | 0.00 |
| Jail | 218,857 | 6.26 |
| Fire department | 3,646,207 | 104.34 |
| Courts | 282,783 | 8.09 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 282,783 | 8.09 |
| Health and Human Services | 282,019 | 8.07 |
| County/municipal hospital | 0 | 0.00 |
| Payments to other hospitals | 0 | 0.00 |
| Public health | 21,199 | 0.61 |
| Public welfare and social services | 233,081 | 6.67 |
| Ambulance service | 27,739 | 0.79 |
| State DHR health grants | 0 | 0.00 |
| Public works | 776,537 | 22.22 |
| Parking facilities and meters | 961 | 0.03 |
| Natural resources | 29,981 | 0.86 |
| Garbage and trash collection | 663,875 | 19.00 |
| Garbage disposal (landfill) | 81,720 | 2.34 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Highways, streets and drainage | 1,949,444 | 55.78 |
| Highways and streets | 1,920,560 | 54.96 |
| Drainage | 28,884 | 0.83 |
| Leisure services | 1,835,035 | 52.51 |
| Parks and recreation | 1,662,645 | 47.58 |
| Libraries | 172,391 | 4.93 |
| Education (non-school board) | 14,588 | 0.42 |
| Community Development | 1,018,294 | 29.14 |
| Building inspection and regulation | 196,104 | 5.61 |
| Community development | 822,190 | 23.53 |
| Other General Operating | 882,955 | 25.27 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|---|--------------------------------|-----------------------------------|
| Total Equipment, Land and Structures | 1,441,708 | 41.25 |
| Total Construction | 3,007,004 | 86.04 |
| 1 Education - general govt. (Const.) | 2,537,361 | 72.54 |
| 2 Police department (Const.) | 1,921,641 | 60.85 |
| 3 General government buildings (Const.) | 1,409,953 | 41.48 |
| 4 Highways and streets (Const.) | 1,134,437 | 33.60 |
| 5 Parks and recreation (Const.) | 1,041,613 | 30.51 |
| 6 Other expenditures (Const.) | 673,011 | 19.62 |
| 7 Fire department (Const.) | 400,156 | 11.78 |
| 8 Fire department (Land) | 378,263 | 10.97 |
| 9 Police department (Land) | 325,627 | 9.32 |
| 10 Drainage (Const.) | 294,876 | 8.76 |
| 11 Other expenditures (Land) | 259,564 | 8.09 |
| 12 Community development (Const.) | 300,805 | 8.04 |
| 13 Highways and streets (Land) | 270,367 | 7.94 |
| 14 Education - general govt. (Land) | 204,056 | 7.31 |
| 15 Parks and recreation (Land) | 174,488 | 4.80 |
| 16 Garbage and trash collection (Land) | 138,289 | 4.01 |
| 17 General administration (Land) | 122,384 | 3.55 |
| 18 General government buildings (Land) | 88,889 | 2.48 |

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 37,735,000 | 953.02 | 1 |
| General obligation bonds | 5,642,233 | 179.17 | 3 |
| Other long-term debt | 3,680,543 | 120.29 | 5 |
| Lease purchase debt | 682,099 | 18.73 | 7 |
| Short-term debt | 7,200,000 | 205.83 | 1 |
| Retired during year | | | |
| Revenue bonds | 2,896,000 | 82.08 | 10 |
| General obligation bonds | 1,503,769 | 47.74 | 7 |
| Other long-term debt | 288,386 | 8.09 | 6 |
| Lease purchase debt | 607,010 | 17.03 | 10 |
| Short-term debt | 7,200,000 | 205.83 | 1 |
| Outstanding end of year | | | |
| Revenue bonds | 44,945,257 | 1,273.83 | 10 |
| General obligation bonds | 18,436,059 | 585.28 | 7 |
| Other long-term debt | 7,889,567 | 224.94 | 7 |
| Lease purchase debt | 2,151,296 | 60.34 | 10 |
| Short-term debt | 0 | 0.00 | 0 |
| Interest paid | | | |
| Revenue bonds | 2,794,331 | 79.20 | 10 |
| General obligation bonds | 835,114 | 26.51 | 7 |
| Other long-term debt | 302,769 | 8.49 | 6 |
| Lease purchase debt | 120,682 | 3.39 | 10 |
| Short-term debt | 245,744 | 7.03 | 1 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 2,451,531 | 68.74 | 8 |
| Bond funds | 15,770,511 | 432.35 | 3 |
| General/other funds | 22,869,715 | 654.41 | 11 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Amount (\$) | Number reporting |
|------------------------------------|----------------------|--------------------|-------------------------|
| 1 Water/sewer system | revenue bond | 40,406,763 | 10 |
| 2 Highways, streets and drainage | G.O. | 19,199,560 | 1 |
| 3 Parks and recreation facilities | G.O. | 15,505,000 | 2 |
| 4 Education | G.O. | 12,268,333 | 3 |
| 5 All other | revenue bond | 11,162,500 | 2 |
| 6 Water/sewer system | other long-term | 9,761,317 | 5 |
| 7 Multi-purpose | G.O. | 9,249,000 | 3 |
| 8 Gas utility system | revenue bond | 7,809,941 | 1 |
| 9 Solid waste system | revenue bond | 7,240,000 | 1 |
| 10 Public buildings | G.O. | 4,497,808 | 2 |
| 11 Law enforcement and corrections | G.O. | 3,925,000 | 1 |
| 12 Parks and recreation facilities | revenue bond | 3,842,500 | 2 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------------|-------------------------|-------------------------------|-------------------------|
| | Amount (\$) | Number reporting | Amount (\$) | Number reporting |
| Water and sewer | 13,619,923 | 9 | 16,783,676 | 9 |
| Electric supply | 30,877,348 | 2 | 12,984,875 | 2 |
| Gas supply | 22,180,078 | 2 | 11,038,052 | 2 |
| Airport | 299,442 | 2 | 342,239 | 2 |
| Solid waste system | 3,214,679 | 7 | 3,764,337 | 7 |
| Other enterprise funds | 1,650,053 | 4 | 2,026,034 | 4 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Amount (\$) | As % of current operations |
|------------------------------|--------------------|-----------------------------------|
| Employee benefits | 4,485,075 | 22.6% |
| Gross salaries and wages | 12,860,694 | 64.9% |
| Total personnel expenditures | 17,345,769 | 87.5% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 3,122.84 | 100.0% |
| 1 Electric supply system | 941.48 | 30.1% |
| 2 Gas supply system | 593.03 | 19.0% |
| 3 Water and sewer system | 377.26 | 12.1% |
| 4 Landfill fees | 155.65 | 5.0% |
| 5 Local option sales tax | 143.68 | 4.6% |
| 6 Real and personal property taxes | 143.56 | 4.6% |
| 7 Solid waste system | 88.76 | 2.8% |
| 8 Garbage and trash collection charges | 74.14 | 2.4% |
| 9 All additional revenues | 59.71 | 1.9% |
| 10 Franchise payments taxes | 58.51 | 1.9% |
| 11 Special purpose sales tax | 55.71 | 1.8% |
| 12 Other enterprise funds | 43.00 | 1.4% |
| 13 Fines, forfeits and court fees | 42.02 | 1.3% |
| 14 Insurance premiums taxes | 33.94 | 1.1% |
| 15 Tax collection fees | 33.74 | 1.1% |
| 16 Other local intergovernmental revenues | 28.68 | 0.9% |
| 17 Interest earnings on investments | 24.56 | 0.8% |
| 18 State intergovernmental revenues | 21.49 | 0.7% |
| 19 Business licenses and occupational taxes | 20.10 | 0.6% |
| 20 Alcoholic beverage taxes | 19.70 | 0.6% |
| 21 Hotel/motel tax | 19.64 | 0.6% |
| 22 Federal intergovernmental revenues | 18.60 | 0.6% |
| 23 Motor vehicle taxes | 18.51 | 0.6% |
| 24 Parks and recreation charges | 13.32 | 0.4% |
| 25 Other service charges | 13.01 | 0.4% |
| 26 Building permits | 11.34 | 0.4% |
| 27 Airport | 11.20 | 0.4% |
| 28 Receipts from sale of materials | 8.54 | 0.3% |
| 29 Other excise and special use taxes | 8.40 | 0.3% |
| 30 Rents and royalties | 7.55 | 0.2% |
| 31 Other licenses, permits and fees | 6.45 | 0.2% |
| 32 Alcoholic beverage taxes | 5.06 | 0.2% |
| 33 Ambulance charges | 4.81 | 0.2% |
| 34 Public utilities taxes | 4.80 | 0.2% |
| 35 Intangible taxes (regular and recording) | 4.34 | 0.1% |
| 36 Cemetery fees | 2.78 | 0.1% |
| 37 Receipts from sale of real property | 2.65 | 0.1% |
| 38 FIFA, penalties, interest and cost | 1.99 | 0.1% |
| 39 Mobile home taxes | 0.40 | 0.0% |
| 40 Special assessments | 0.31 | 0.0% |
| 41 Parking facilities and meters | 0.29 | 0.0% |
| 42 Railroad equipment tax | 0.10 | 0.0% |
| 43 Fee collections of county officers | 0.00 | 0.0% |
| 44 Fire service subscription fees | 0.00 | 0.0% |
| 45 Hospital charges | 0.00 | 0.0% |
| 46 MARTA sales tax | 0.00 | 0.0% |
| 47 State DHR health grants | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|---------------------------|-------------------------------------|
| Total per capita expenditures | 2,418.25 | 100.0% |
| 1 Water and sewer system | 464.89 | 19.2% |
| 2 Electric supply system | 395.92 | 16.4% |
| 3 Gas supply system | 295.13 | 12.2% |
| 4 Debt service costs | 259.46 | 10.7% |
| 5 Police department | 150.09 | 6.2% |
| 6 Fire department | 104.34 | 4.3% |
| 7 Solid waste system | 103.93 | 4.3% |
| 8 Construction (non-utility) | 96.32 | 4.0% |
| 9 General administration | 62.90 | 2.6% |
| 10 Highways and streets | 60.44 | 2.5% |
| 11 Other enterprise funds | 52.79 | 2.2% |
| 12 Garbage and trash collection | 52.58 | 2.2% |
| 13 Parks and recreation | 51.30 | 2.1% |
| 14 Purchase of equipment and land | 42.69 | 1.8% |
| 15 Other general expenditures | 30.12 | 1.2% |
| 16 Community development | 28.87 | 1.2% |
| 17 Financial administration | 23.99 | 1.0% |
| 18 Public welfare and social services | 16.16 | 0.7% |
| 19 Garbage and trash disposal | 15.42 | 0.6% |
| 20 Airport | 12.80 | 0.5% |
| 21 General government buildings | 12.07 | 0.5% |
| 22 Legal fees | 11.70 | 0.5% |
| 23 Building inspection and regulation | 10.58 | 0.4% |
| 24 Libraries | 9.88 | 0.4% |
| 25 Jail | 9.59 | 0.4% |
| 26 Natural resources | 9.46 | 0.4% |
| 27 Municipal court | 9.13 | 0.4% |
| 28 General insurance | 8.90 | 0.4% |
| 29 Education (general government) | 5.75 | 0.2% |
| 30 Ambulance service | 4.58 | 0.2% |
| 31 Drainage | 3.54 | 0.1% |
| 32 Public health | 2.62 | 0.1% |
| 33 Parking facilities and meters | 0.30 | 0.0% |

Municipal Group - C
Number Reporting = 41
Population Range = 10,000 - 24,999
2000 Population = 605,564

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Revenues | 9,659,070 | 653.97 |
| Property Taxes | 2,248,220 | 152.22 |
| Real and personal property taxes | 1,922,636 | 130.17 |
| All other property taxes | 325,584 | 22.04 |
| Sales Taxes | 2,110,489 | 142.89 |
| Local option sales taxes | 1,528,909 | 103.52 |
| MARTA tax | 19,059 | 1.29 |
| Special purpose sales tax | 562,521 | 38.09 |
| Excise and Special Use Taxes | 1,895,306 | 128.32 |
| Alcoholic beverage taxes | 369,324 | 25.01 |
| Insurance premiums taxes | 496,737 | 33.63 |
| Hotel/motel taxes | 281,535 | 19.06 |
| Franchise payments taxes | 717,271 | 48.56 |
| Other excise and special use taxes | 30,440 | 2.06 |
| Licenses, Permits and Fees | 671,778 | 45.48 |
| Intergovernmental Revenues | 630,988 | 42.72 |
| State | 324,459 | 21.97 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 193,049 | 13.07 |
| Federal funds | 113,480 | 7.68 |
| Service Charges and Other Revenues | 2,102,289 | 142.34 |
| Service charge revenues | 755,075 | 51.12 |
| Other revenues | 1,347,214 | 91.21 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Operating | 8,527,861 | 577.38 |
| Administration | 1,635,116 | 110.71 |
| Financial administration | 278,140 | 18.83 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 1,035,948 | 70.14 |
| General government buildings | 123,233 | 8.34 |
| General insurance | 129,859 | 8.79 |
| Legal fees | 67,937 | 4.60 |
| Public Safety and Corrections | 3,530,033 | 239.00 |
| Sheriff's department | 0 | 0.00 |
| Police department | 2,445,540 | 165.58 |
| Correctional institute | 0 | 0.00 |
| Jail | 58,741 | 3.98 |
| Fire department | 1,025,752 | 69.45 |
| Courts | 147,851 | 10.01 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 147,851 | 10.01 |
| Health and Human Services | 46,481 | 3.15 |
| County/municipal hospital | 0 | 0.00 |
| Payments to other hospitals | 0 | 0.00 |
| Public health | 10,722 | 0.73 |
| Public welfare and social services | 13,580 | 0.92 |
| Ambulance service | 22,178 | 1.50 |
| State DHR health grants | 0 | 0.00 |
| Public works | 433,765 | 29.37 |
| Parking facilities and meters | 6 | 0.00 |
| Natural resources | 460 | 0.03 |
| Garbage and trash collection | 352,747 | 23.88 |
| Garbage disposal (landfill) | 80,552 | 5.45 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Highways, streets and drainage | 858,196 | 58.10 |
| Highways and streets | 831,016 | 56.26 |
| Drainage | 27,180 | 1.84 |
| Leisure services | 660,940 | 44.75 |
| Parks and recreation | 600,918 | 40.69 |
| Libraries | 60,023 | 4.06 |
| Education (non-school board) | 477,700 | 32.34 |
| Community Development | 353,655 | 23.94 |
| Building inspection and regulation | 202,883 | 13.74 |
| Community development | 150,772 | 10.21 |
| Other General Operating | 384,123 | 26.01 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|---|--------------------------------|-----------------------------------|
| Total Equipment, Land and Structures | 755,902 | 51.18 |
| Total Construction | 592,644 | 40.13 |
| 1 Other expenditures (Const.) | 897,840 | 59.24 |
| 2 Police department (Const.) | 933,361 | 55.55 |
| 3 Education - general govt. (Const.) | 422,983 | 39.65 |
| 4 Parks and recreation (Const.) | 561,229 | 35.73 |
| 5 Community development (Land) | 485,306 | 31.28 |
| 6 Highways and streets (Const.) | 447,980 | 30.56 |
| 7 Drainage (Const.) | 352,752 | 22.77 |
| 8 Fire department (Const.) | 382,149 | 21.99 |
| 9 General government buildings (Const.) | 305,655 | 21.00 |
| 10 General administration (Const.) | 244,005 | 15.25 |
| 11 Police department (Land) | 205,372 | 13.73 |
| 12 Highways and streets (Land) | 163,194 | 11.09 |
| 13 Fire department (Land) | 145,214 | 9.91 |
| 14 Libraries (Const.) | 70,000 | 6.14 |
| 15 Parks and recreation (Land) | 86,565 | 5.76 |
| 16 Garbage and trash collection (Land) | 81,916 | 5.55 |
| 17 General administration (Land) | 67,654 | 4.51 |
| 18 Libraries (Land) | 83,151 | 4.43 |

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 7,564,000 | 509.40 | 5 |
| General obligation bonds | 9,055,027 | 540.13 | 2 |
| Other long-term debt | 2,331,070 | 159.29 | 12 |
| Lease purchase debt | 549,236 | 38.55 | 23 |
| Short-term debt | 1,730,221 | 120.71 | 2 |
| Retired during year | | | |
| Revenue bonds | 790,772 | 55.08 | 28 |
| General obligation bonds | 384,658 | 24.77 | 12 |
| Other long-term debt | 465,923 | 34.25 | 26 |
| Lease purchase debt | 421,639 | 28.67 | 33 |
| Short-term debt | 1,761,006 | 118.47 | 3 |
| Outstanding end of year | | | |
| Revenue bonds | 10,876,049 | 757.90 | 30 |
| General obligation bonds | 5,557,387 | 358.26 | 12 |
| Other long-term debt | 5,417,233 | 398.19 | 26 |
| Lease purchase debt | 1,892,198 | 130.19 | 33 |
| Short-term debt | 2,591,032 | 180.76 | 2 |
| Interest paid | | | |
| Revenue bonds | 542,428 | 37.94 | 29 |
| General obligation bonds | 240,030 | 15.47 | 12 |
| Other long-term debt | 201,435 | 14.82 | 24 |
| Lease purchase debt | 108,343 | 7.40 | 34 |
| Short-term debt | 118,372 | 7.96 | 3 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 1,507,383 | 108.17 | 24 |
| Bond funds | 8,239,311 | 545.69 | 15 |
| General/other funds | 11,628,234 | 787.30 | 41 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Amount (\$) | Number reporting |
|-----------------------------------|----------------------|--------------------|-------------------------|
| 1 All other | revenue bond | 20,052,935 | 7 |
| 2 Jails | G.O. | 12,200,000 | 1 |
| 3 Water/sewer system | revenue bond | 6,895,637 | 25 |
| 4 Education | G.O. | 6,033,750 | 4 |
| 5 Parks and recreation facilities | revenue bond | 5,572,500 | 2 |
| 6 Water/sewer system | other long-term | 5,141,943 | 23 |
| 7 Law enforcement and corrections | G.O. | 4,415,000 | 1 |
| 8 Multi-purpose | G.O. | 3,973,333 | 3 |
| 9 Multi-purpose | other long-term | 2,828,629 | 2 |
| 10 Public buildings | G.O. | 2,630,473 | 5 |
| 11 All purposes | short-term | 2,591,032 | 2 |
| 12 All other | lease pool | 2,405,589 | 13 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------------|-------------------------|-------------------------------|-------------------------|
| | Amount (\$) | Number reporting | Amount (\$) | Number reporting |
| Water and sewer | 4,442,109 | 31 | 4,774,344 | 32 |
| Electric supply | 21,441,924 | 11 | 16,588,133 | 11 |
| Gas supply | 8,996,471 | 16 | 6,619,600 | 16 |
| Airport | 371,317 | 4 | 1,015,629 | 4 |
| Solid waste system | 1,504,207 | 24 | 1,596,276 | 24 |
| Other enterprise funds | 1,814,972 | 18 | 3,405,534 | 18 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Amount (\$) | As % of current operations |
|------------------------------|--------------------|-----------------------------------|
| Employee benefits | 1,664,153 | 19.5% |
| Gross salaries and wages | 5,215,386 | 61.2% |
| Total personnel expenditures | 6,879,540 | 80.7% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 3,628.70 | 100.0% |
| 1 Electric supply system | 1,477.80 | 40.7% |
| 2 Gas supply system | 623.97 | 17.2% |
| 3 Water and sewer system | 305.30 | 8.4% |
| 4 Local option sales tax | 156.93 | 4.3% |
| 5 Real and personal property taxes | 136.83 | 3.8% |
| 6 Other enterprise funds | 126.29 | 3.5% |
| 7 Special purpose sales tax | 123.22 | 3.4% |
| 8 Solid waste system | 99.15 | 2.7% |
| 9 Garbage and trash collection charges | 64.44 | 1.8% |
| 10 Franchise payments taxes | 48.56 | 1.3% |
| 11 Fines, forfeits and court fees | 45.13 | 1.2% |
| 12 MARTA sales tax | 38.34 | 1.1% |
| 13 Insurance premiums taxes | 33.63 | 0.9% |
| 14 Business licenses and occupational taxes | 29.19 | 0.8% |
| 15 Airport | 27.58 | 0.8% |
| 16 Landfill fees | 26.26 | 0.7% |
| 17 Alcoholic beverage taxes | 25.01 | 0.7% |
| 18 State intergovernmental revenues | 24.83 | 0.7% |
| 19 Interest earnings on investments | 24.58 | 0.7% |
| 20 Hotel/motel tax | 22.42 | 0.6% |
| 21 Other service charges | 20.57 | 0.6% |
| 22 All additional revenues | 17.75 | 0.5% |
| 23 Other local intergovernmental revenues | 15.85 | 0.4% |
| 24 Other excise and special use taxes | 14.82 | 0.4% |
| 25 Motor vehicle taxes | 14.23 | 0.4% |
| 26 Parks and recreation charges | 12.88 | 0.4% |
| 27 Building permits | 11.91 | 0.3% |
| 28 Federal intergovernmental revenues | 10.23 | 0.3% |
| 29 Special assessments | 7.80 | 0.2% |
| 30 Public utilities taxes | 6.63 | 0.2% |
| 31 Ambulance charges | 6.00 | 0.2% |
| 32 Receipts from sale of materials | 5.36 | 0.1% |
| 33 Alcoholic beverage taxes | 4.45 | 0.1% |
| 34 Parking facilities and meters | 2.98 | 0.1% |
| 35 Rents and royalties | 2.73 | 0.1% |
| 36 Intangible taxes (regular and recording) | 2.65 | 0.1% |
| 37 Other licenses, permits and fees | 2.43 | 0.1% |
| 38 FIFA, penalties, interest and cost | 2.41 | 0.1% |
| 39 Cemetery fees | 2.33 | 0.1% |
| 40 Fire service subscription fees | 1.76 | 0.0% |
| 41 Receipts from sale of real property | 1.57 | 0.0% |
| 42 Tax collection fees | 1.42 | 0.0% |
| 43 Mobile home taxes | 0.32 | 0.0% |
| 44 Railroad equipment tax | 0.17 | 0.0% |
| 45 Fee collections of county officers | 0.00 | 0.0% |
| 46 Hospital charges | 0.00 | 0.0% |
| 47 State DHR health grants | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|---------------------------|-------------------------------------|
| Total per capita expenditures | 3,613.23 | 100.0% |
| 1 Electric supply system | 1,143.27 | 31.6% |
| 2 Gas supply system | 459.12 | 12.7% |
| 3 Water and sewer system | 329.61 | 9.1% |
| 4 Other enterprise funds | 236.97 | 6.6% |
| 5 Education (general government) | 219.29 | 6.1% |
| 6 Debt service costs | 212.81 | 5.9% |
| 7 Police department | 168.75 | 4.7% |
| 8 Solid waste system | 105.22 | 2.9% |
| 9 Fire department | 104.07 | 2.9% |
| 10 Airport | 75.43 | 2.1% |
| 11 General administration | 70.14 | 1.9% |
| 12 Garbage and trash collection | 68.24 | 1.9% |
| 13 Construction (non-utility) | 62.26 | 1.7% |
| 14 Highways and streets | 56.26 | 1.6% |
| 15 Parks and recreation | 48.30 | 1.3% |
| 16 Purchase of equipment and land | 43.11 | 1.2% |
| 17 Other general expenditures | 38.30 | 1.1% |
| 18 Ambulance service | 27.51 | 0.8% |
| 19 Financial administration | 22.55 | 0.6% |
| 20 Garbage and trash disposal | 21.89 | 0.6% |
| 21 Building inspection and regulation | 15.43 | 0.4% |
| 22 Community development | 14.42 | 0.4% |
| 23 General insurance | 13.55 | 0.4% |
| 24 Municipal court | 11.73 | 0.3% |
| 25 General government buildings | 11.34 | 0.3% |
| 26 Libraries | 8.01 | 0.2% |
| 27 Jail | 7.32 | 0.2% |
| 28 Legal fees | 5.59 | 0.2% |
| 29 Drainage | 4.62 | 0.1% |
| 30 Public welfare and social services | 3.76 | 0.1% |
| 31 Public health | 2.69 | 0.1% |
| 32 Natural resources | 1.62 | 0.0% |
| 33 Parking facilities and meters | 0.01 | 0.0% |

Municipal Group - D
Number Reporting = 41
Population Range = 5,000 - 9,999
2000 Population = 294,310

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|------------------------|---------------------------|
| Total General Revenues | 4,116,011 | 573.40 |
| Property Taxes | 919,680 | 128.12 |
| Real and personal property taxes | 792,241 | 110.37 |
| All other property taxes | 127,439 | 17.75 |
| Sales Taxes | 840,931 | 117.15 |
| Local option sales taxes | 675,365 | 94.08 |
| MARTA tax | 0 | 0.00 |
| Special purpose sales tax | 165,565 | 23.06 |
| Excise and Special Use Taxes | 901,323 | 125.56 |
| Alcoholic beverage taxes | 166,347 | 23.17 |
| Insurance premiums taxes | 244,142 | 34.01 |
| Hotel/motel taxes | 94,428 | 13.15 |
| Franchise payments taxes | 387,017 | 53.91 |
| Other excise and special use taxes | 9,388 | 1.31 |
| Licenses, Permits and Fees | 260,875 | 36.34 |
| Intergovernmental Revenues | 238,142 | 33.18 |
| State | 135,767 | 18.91 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 50,639 | 7.05 |
| Federal funds | 51,735 | 7.21 |
| Service Charges and Other Revenues | 955,061 | 133.05 |
| Service charge revenues | 298,376 | 41.57 |
| Other revenues | 656,686 | 91.48 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|------------------------|---------------------------|
| Total General Operating | 3,681,876 | 512.92 |
| Administration | 703,725 | 98.04 |
| Financial administration | 103,650 | 14.44 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 456,976 | 63.66 |
| General government buildings | 44,073 | 6.14 |
| General insurance | 65,866 | 9.18 |
| Legal fees | 33,160 | 4.62 |
| Public Safety and Corrections | 1,583,465 | 220.59 |
| Sheriff's department | 0 | 0.00 |
| Police department | 1,189,208 | 165.67 |
| Correctional institute | 0 | 0.00 |
| Jail | 15,790 | 2.20 |
| Fire department | 378,467 | 52.72 |
| Courts | 56,754 | 7.91 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 56,754 | 7.91 |
| Health and Human Services | 18,371 | 2.56 |
| County/municipal hospital | 0 | 0.00 |
| Payments to other hospitals | 0 | 0.00 |
| Public health | 9,667 | 1.35 |
| Public welfare and social services | 6,418 | 0.89 |
| Ambulance service | 2,286 | 0.32 |
| State DHR health grants | 0 | 0.00 |
| Public works | 275,457 | 38.37 |
| Parking facilities and meters | 0 | 0.00 |
| Natural resources | 77 | 0.01 |
| Garbage and trash collection | 227,933 | 31.75 |
| Garbage disposal (landfill) | 47,448 | 6.61 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Highways, streets and drainage | 541,201 | 75.39 |
| Highways and streets | 513,565 | 71.54 |
| Drainage | 27,636 | 3.85 |
| Leisure services | 227,486 | 31.69 |
| Parks and recreation | 197,438 | 27.50 |
| Libraries | 30,048 | 4.19 |
| Education (non-school board) | 35,585 | 4.96 |
| Community Development | 139,064 | 19.37 |
| Building inspection and regulation | 62,977 | 8.77 |
| Community development | 76,087 | 10.60 |
| Other General Operating | 100,767 | 14.04 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|---|--------------------------------|-----------------------------------|
| Total Equipment, Land and Structures | 399,058 | 55.59 |
| Total Construction | 227,740 | 31.73 |
| 1 Other expenditures (Const.) | 634,390 | 77.85 |
| 2 General government buildings (Const.) | 426,560 | 60.50 |
| 3 Fire department (Const.) | 229,683 | 34.29 |
| 4 Community development (Const.) | 168,054 | 25.25 |
| 5 Garbage and trash collection (Land) | 171,968 | 23.14 |
| 6 Education - general govt. (Const.) | 135,170 | 22.20 |
| 7 Highways and streets (Const.) | 146,054 | 22.15 |
| 8 General government buildings (Land) | 171,490 | 22.03 |
| 9 Parks and recreation (Const.) | 140,647 | 19.64 |
| 10 General administration (Const.) | 88,354 | 15.26 |
| 11 Drainage (Const.) | 103,786 | 14.33 |
| 12 Police department (Land) | 97,649 | 13.79 |
| 13 Parks and recreation (Land) | 96,612 | 13.10 |
| 14 Fire department (Land) | 86,028 | 12.36 |
| 15 Police department (Const.) | 67,690 | 11.30 |
| 16 Education - general govt. (Land) | 85,376 | 9.24 |
| 17 Highways and streets (Land) | 57,895 | 8.09 |
| 18 Other expenditures (Land) | 53,497 | 7.50 |

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 15,250,000 | 2,034.42 | 2 |
| General obligation bonds | 0 | 0.00 | 0 |
| Other long-term debt | 1,649,079 | 242.46 | 14 |
| Lease purchase debt | 554,294 | 77.04 | 17 |
| Short-term debt | 672,200 | 97.69 | 3 |
| Retired during year | | | |
| Revenue bonds | 177,626 | 24.99 | 27 |
| General obligation bonds | 121,402 | 16.12 | 4 |
| Other long-term debt | 209,927 | 28.97 | 25 |
| Lease purchase debt | 169,330 | 23.71 | 26 |
| Short-term debt | 403,078 | 67.29 | 4 |
| Outstanding end of year | | | |
| Revenue bonds | 3,853,570 | 539.99 | 26 |
| General obligation bonds | 3,371,400 | 433.10 | 3 |
| Other long-term debt | 3,900,021 | 538.14 | 25 |
| Lease purchase debt | 985,558 | 137.68 | 27 |
| Short-term debt | 173,941 | 28.14 | 4 |
| Interest paid | | | |
| Revenue bonds | 160,142 | 22.69 | 27 |
| General obligation bonds | 187,617 | 24.10 | 3 |
| Other long-term debt | 126,126 | 17.37 | 24 |
| Lease purchase debt | 42,010 | 5.91 | 25 |
| Short-term debt | 7,766 | 1.30 | 4 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 495,848 | 70.47 | 27 |
| Bond funds | 1,187,808 | 153.83 | 12 |
| General/other funds | 3,894,815 | 542.58 | 41 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Amount (\$) | Number reporting |
|------------------------------------|----------------------|--------------------|-------------------------|
| 1 Gas utility system | revenue bond | 15,625,000 | 2 |
| 2 Water/sewer system | G.O. | 4,785,000 | 1 |
| 3 All other | G.O. | 3,975,000 | 1 |
| 4 Water/sewer system | other long-term | 3,784,973 | 25 |
| 5 Water/sewer system | revenue bond | 2,662,197 | 24 |
| 6 Public buildings | lease pool | 2,037,322 | 6 |
| 7 All other | revenue bond | 1,683,333 | 3 |
| 8 Parks and recreation facilities | G.O. | 1,125,000 | 1 |
| 9 Highways, streets and drainage | other long-term | 575,270 | 1 |
| 10 Parks and recreation facilities | lease pool | 487,423 | 2 |
| 11 Solid waste system | other long-term | 352,965 | 2 |
| 12 Fire protection | lease pool | 277,181 | 14 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------------|-------------------------|-------------------------------|-------------------------|
| | Amount (\$) | Number reporting | Amount (\$) | Number reporting |
| Water and sewer | 2,020,131 | 36 | 2,661,558 | 36 |
| Electric supply | 7,348,340 | 14 | 6,833,714 | 14 |
| Gas supply | 3,745,417 | 15 | 3,640,676 | 15 |
| Airport | 68,400 | 3 | 86,889 | 3 |
| Solid waste system | 661,967 | 18 | 648,724 | 18 |
| Other enterprise funds | 270,015 | 8 | 514,763 | 10 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Amount (\$) | As % of current operations |
|------------------------------|--------------------|-----------------------------------|
| Employee benefits | 587,044 | 15.9% |
| Gross salaries and wages | 2,284,012 | 62.0% |
| Total personnel expenditures | 2,871,056 | 78.0% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 2,805.19 | 100.0% |
| 1 Electric supply system | 1,070.97 | 38.2% |
| 2 Gas supply system | 539.97 | 19.2% |
| 3 Water and sewer system | 286.67 | 10.2% |
| 4 Local option sales tax | 125.63 | 4.5% |
| 5 Real and personal property taxes | 115.25 | 4.1% |
| 6 Solid waste system | 92.77 | 3.3% |
| 7 Special purpose sales tax | 63.03 | 2.2% |
| 8 Franchise payments taxes | 53.91 | 1.9% |
| 9 Garbage and trash collection charges | 51.08 | 1.8% |
| 10 Fines, forfeits and court fees | 49.97 | 1.8% |
| 11 Other enterprise funds | 37.54 | 1.3% |
| 12 Insurance premiums taxes | 34.01 | 1.2% |
| 13 Alcoholic beverage taxes | 23.92 | 0.9% |
| 14 Business licenses and occupational taxes | 21.84 | 0.8% |
| 15 State intergovernmental revenues | 21.02 | 0.7% |
| 16 Interest earnings on investments | 18.59 | 0.7% |
| 17 Hotel/motel tax | 16.89 | 0.6% |
| 18 All additional revenues | 16.07 | 0.6% |
| 19 Landfill fees | 15.92 | 0.6% |
| 20 Federal intergovernmental revenues | 14.70 | 0.5% |
| 21 Ambulance charges | 12.36 | 0.4% |
| 22 Motor vehicle taxes | 11.72 | 0.4% |
| 23 Other local intergovernmental revenues | 10.67 | 0.4% |
| 24 Fire service subscription fees | 10.59 | 0.4% |
| 25 Public utilities taxes | 10.40 | 0.4% |
| 26 Building permits | 10.18 | 0.4% |
| 27 Receipts from sale of materials | 9.38 | 0.3% |
| 28 Other excise and special use taxes | 9.19 | 0.3% |
| 29 Other service charges | 8.89 | 0.3% |
| 30 Airport | 8.55 | 0.3% |
| 31 Parks and recreation charges | 8.47 | 0.3% |
| 32 Rents and royalties | 5.00 | 0.2% |
| 33 Alcoholic beverage taxes | 4.99 | 0.2% |
| 34 Other licenses, permits and fees | 3.70 | 0.1% |
| 35 Special assessments | 2.40 | 0.1% |
| 36 Receipts from sale of real property | 2.12 | 0.1% |
| 37 Cemetery fees | 1.92 | 0.1% |
| 38 Intangible taxes (regular and recording) | 1.53 | 0.1% |
| 39 FIFA, penalties, interest and cost | 1.40 | 0.1% |
| 40 Tax collection fees | 0.74 | 0.0% |
| 41 Mobile home taxes | 0.64 | 0.0% |
| 42 Parking facilities and meters | 0.37 | 0.0% |
| 43 Railroad equipment tax | 0.21 | 0.0% |
| 44 Fee collections of county officers | 0.00 | 0.0% |
| 45 Hospital charges | 0.00 | 0.0% |
| 46 MARTA sales tax | 0.00 | 0.0% |
| 47 State DHR health grants | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|---------------------------|-------------------------------------|
| Total per capita expenditures | 3,123.64 | 100.0% |
| 1 Electric supply system | 995.97 | 31.9% |
| 2 Gas supply system | 524.87 | 16.8% |
| 3 Water and sewer system | 377.69 | 12.1% |
| 4 Police department | 165.67 | 5.3% |
| 5 Education (general government) | 157.92 | 5.1% |
| 6 Debt service costs | 133.10 | 4.3% |
| 7 Solid waste system | 90.91 | 2.9% |
| 8 Other enterprise funds | 74.18 | 2.4% |
| 9 Fire department | 73.96 | 2.4% |
| 10 Highways and streets | 73.94 | 2.4% |
| 11 General administration | 63.66 | 2.0% |
| 12 Construction (non-utility) | 62.69 | 2.0% |
| 13 Garbage and trash collection | 60.38 | 1.9% |
| 14 Purchase of equipment and land | 36.94 | 1.2% |
| 15 Parks and recreation | 33.03 | 1.1% |
| 16 Garbage and trash disposal | 22.04 | 0.7% |
| 17 Other general expenditures | 21.96 | 0.7% |
| 18 Financial administration | 20.98 | 0.7% |
| 19 Drainage | 18.21 | 0.6% |
| 20 Community development | 16.91 | 0.5% |
| 21 Building inspection and regulation | 14.62 | 0.5% |
| 22 General insurance | 12.82 | 0.4% |
| 23 Municipal court | 11.98 | 0.4% |
| 24 Airport | 10.87 | 0.3% |
| 25 General government buildings | 10.13 | 0.3% |
| 26 Libraries | 9.54 | 0.3% |
| 27 Ambulance service | 8.05 | 0.3% |
| 28 Legal fees | 6.17 | 0.2% |
| 29 Public health | 5.12 | 0.2% |
| 30 Jail | 5.01 | 0.2% |
| 31 Public welfare and social services | 3.98 | 0.1% |
| 32 Natural resources | 0.33 | 0.0% |

Municipal Group -
Number Reporting =
Population Range =
2000 Population =

E
69
2,500 - 4,999
247,157

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Revenues | 2,467,165 | 688.77 |
| Property Taxes | 469,309 | 131.02 |
| Real and personal property taxes | 399,444 | 111.51 |
| All other property taxes | 69,865 | 19.50 |
| Sales Taxes | 697,278 | 194.66 |
| Local option sales taxes | 502,767 | 140.36 |
| MARTA tax | 0 | 0.00 |
| Special purpose sales tax | 194,511 | 54.30 |
| Excise and Special Use Taxes | 464,353 | 129.64 |
| Alcoholic beverage taxes | 96,406 | 26.91 |
| Insurance premiums taxes | 142,026 | 39.65 |
| Hotel/motel taxes | 48,256 | 13.47 |
| Franchise payments taxes | 176,740 | 49.34 |
| Other excise and special use taxes | 924 | 0.26 |
| Licenses, Permits and Fees | 109,444 | 30.55 |
| Intergovernmental Revenues | 168,629 | 47.08 |
| State | 66,489 | 18.56 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 60,560 | 16.91 |
| Federal funds | 41,579 | 11.61 |
| Service Charges and Other Revenues | 558,152 | 155.82 |
| Service charge revenues | 228,013 | 63.66 |
| Other revenues | 330,139 | 92.17 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|------------------------|---------------------------|
| Total General Operating | 2,066,734 | 576.98 |
| Administration | 440,119 | 122.87 |
| Financial administration | 38,407 | 10.72 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 328,300 | 91.65 |
| General government buildings | 21,582 | 6.03 |
| General insurance | 37,013 | 10.33 |
| Legal fees | 14,818 | 4.14 |
| Public Safety and Corrections | 802,721 | 224.10 |
| Sheriff's department | 0 | 0.00 |
| Police department | 600,141 | 167.54 |
| Correctional institute | 0 | 0.00 |
| Jail | 12,260 | 3.42 |
| Fire department | 190,320 | 53.13 |
| Courts | 13,128 | 3.67 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 13,128 | 3.67 |
| Health and Human Services | 18,251 | 5.10 |
| County/municipal hospital | 870 | 0.24 |
| Payments to other hospitals | 10 | 0.00 |
| Public health | 5,915 | 1.65 |
| Public welfare and social services | 8,278 | 2.31 |
| Ambulance service | 3,178 | 0.89 |
| State DHR health grants | 0 | 0.00 |
| Public works | 187,067 | 52.22 |
| Parking facilities and meters | 2,979 | 0.83 |
| Natural resources | 322 | 0.09 |
| Garbage and trash collection | 123,138 | 34.38 |
| Garbage disposal (landfill) | 60,628 | 16.93 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Highways, streets and drainage | 292,791 | 81.74 |
| Highways and streets | 292,207 | 81.58 |
| Drainage | 585 | 0.16 |
| Leisure services | 137,847 | 38.48 |
| Parks and recreation | 116,979 | 32.66 |
| Libraries | 20,868 | 5.83 |
| Education (non-school board) | 44,694 | 12.48 |
| Community Development | 53,623 | 14.97 |
| Building inspection and regulation | 17,569 | 4.90 |
| Community development | 36,053 | 10.07 |
| Other General Operating | 76,493 | 21.36 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|--|--------------------------------|-----------------------------------|
| Total Equipment, Land and Structures | 255,826 | 71.42 |
| Total Construction | 103,946 | 29.02 |
| 1 General administration (Const.) | 709,888 | 198.96 |
| 2 Fire department (Const.) | 565,896 | 153.86 |
| 3 Drainage (Const.) | 156,508 | 42.35 |
| 4 Other expenditures (Const.) | 147,892 | 41.29 |
| 5 Highways and streets (Const.) | 139,914 | 38.65 |
| 6 Community development (Const.) | 142,716 | 38.48 |
| 7 General government buildings (Land) | 116,478 | 31.83 |
| 8 Police department (Const.) | 86,900 | 23.88 |
| 9 General administration (Land) | 74,931 | 20.78 |
| 10 Highways and streets (Land) | 69,437 | 19.47 |
| 11 Fire department (Land) | 64,788 | 17.86 |
| 12 Police department (Land) | 62,201 | 17.32 |
| 13 Other expenditures (Land) | 69,671 | 17.11 |
| 14 Garbage and trash disposal (Const.) | 63,083 | 16.66 |
| 15 Garbage and trash collection (Const.) | 42,958 | 16.47 |
| 16 Parks and recreation (Land) | 58,746 | 15.87 |
| 17 Ambulance service (Const.) | 56,859 | 15.01 |
| 18 Garbage and trash collection (Land) | 47,907 | 14.06 |

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 3,035,797 | 746.87 | 3 |
| General obligation bonds | 4,598,820 | 1,296.36 | 2 |
| Other long-term debt | 727,833 | 214.23 | 13 |
| Lease purchase debt | 421,954 | 116.23 | 25 |
| Short-term debt | 564,526 | 170.20 | 5 |
| Retired during year | | | |
| Revenue bonds | 96,801 | 26.95 | 47 |
| General obligation bonds | 164,650 | 43.12 | 11 |
| Other long-term debt | 145,614 | 41.22 | 44 |
| Lease purchase debt | 72,040 | 20.12 | 35 |
| Short-term debt | 148,132 | 43.14 | 10 |
| Outstanding end of year | | | |
| Revenue bonds | 2,341,855 | 649.46 | 47 |
| General obligation bonds | 2,240,261 | 586.69 | 11 |
| Other long-term debt | 1,719,866 | 490.98 | 44 |
| Lease purchase debt | 654,513 | 178.77 | 33 |
| Short-term debt | 336,242 | 92.86 | 9 |
| Interest paid | | | |
| Revenue bonds | 117,421 | 32.49 | 48 |
| General obligation bonds | 102,290 | 26.79 | 11 |
| Other long-term debt | 75,763 | 21.54 | 45 |
| Lease purchase debt | 27,249 | 7.50 | 32 |
| Short-term debt | 11,304 | 3.22 | 11 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 393,348 | 108.71 | 46 |
| Bond funds | 255,565 | 72.97 | 12 |
| General/other funds | 2,756,891 | 769.65 | 69 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Amount (\$) | Number reporting |
|------------------------------------|----------------------|--------------------|-------------------------|
| 1 Education | G.O. | 5,965,000 | 2 |
| 2 Fire protection | G.O. | 2,395,000 | 1 |
| 3 Multi-purpose | G.O. | 2,385,000 | 1 |
| 4 Water/sewer system | revenue bond | 2,331,855 | 47 |
| 5 Water/sewer system | other long-term | 1,719,872 | 41 |
| 6 All other | lease pool | 1,638,408 | 9 |
| 7 All other | G.O. | 1,525,161 | 2 |
| 8 Public buildings | G.O. | 1,195,556 | 1 |
| 9 Parks and recreation facilities | G.O. | 975,000 | 1 |
| 10 Water/sewer system | G.O. | 671,338 | 4 |
| 11 Multi-purpose | other long-term | 597,712 | 3 |
| 12 Parks and recreation facilities | other long-term | 411,418 | 2 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------------|-------------------------|-------------------------------|-------------------------|
| | Amount (\$) | Number reporting | Amount (\$) | Number reporting |
| Water and sewer | 1,255,208 | 61 | 1,415,841 | 61 |
| Electric supply | 6,115,130 | 10 | 5,545,339 | 10 |
| Gas supply | 2,410,914 | 26 | 2,286,584 | 26 |
| Airport | 500 | 1 | 7,451 | 1 |
| Solid waste system | 236,329 | 15 | 240,551 | 15 |
| Other enterprise funds | 342,939 | 6 | 1,177,193 | 6 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Amount (\$) | As % of current operations |
|------------------------------|--------------------|-----------------------------------|
| Employee benefits | 258,822 | 12.5% |
| Gross salaries and wages | 1,213,831 | 58.7% |
| Total personnel expenditures | 1,472,653 | 71.3% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 3,881.23 | 100.0% |
| 1 Electric supply system | 1,631.83 | 42.0% |
| 2 Gas supply system | 680.32 | 17.5% |
| 3 Water and sewer system | 349.16 | 9.0% |
| 4 Local option sales tax | 152.03 | 3.9% |
| 5 Real and personal property taxes | 133.00 | 3.4% |
| 6 Special purpose sales tax | 121.00 | 3.1% |
| 7 Parking facilities and meters | 94.44 | 2.4% |
| 8 Other enterprise funds | 93.51 | 2.4% |
| 9 Solid waste system | 64.50 | 1.7% |
| 10 Garbage and trash collection charges | 64.13 | 1.7% |
| 11 Fines, forfeits and court fees | 50.70 | 1.3% |
| 12 Franchise payments taxes | 50.12 | 1.3% |
| 13 Insurance premiums taxes | 39.65 | 1.0% |
| 14 Alcoholic beverage taxes | 28.15 | 0.7% |
| 15 Hotel/motel tax | 26.29 | 0.7% |
| 16 Other local intergovernmental revenues | 25.46 | 0.7% |
| 17 Receipts from sale of materials | 24.08 | 0.6% |
| 18 Federal intergovernmental revenues | 24.02 | 0.6% |
| 19 State intergovernmental revenues | 21.67 | 0.6% |
| 20 Fire service subscription fees | 21.07 | 0.5% |
| 21 Interest earnings on investments | 20.83 | 0.5% |
| 22 Business licenses and occupational taxes | 19.42 | 0.5% |
| 23 Parks and recreation charges | 15.89 | 0.4% |
| 24 Other service charges | 15.80 | 0.4% |
| 25 Public utilities taxes | 15.31 | 0.4% |
| 26 Motor vehicle taxes | 15.03 | 0.4% |
| 27 Landfill fees | 14.56 | 0.4% |
| 28 Ambulance charges | 12.43 | 0.3% |
| 29 All additional revenues | 11.82 | 0.3% |
| 30 Building permits | 8.03 | 0.2% |
| 31 Special assessments | 7.68 | 0.2% |
| 32 Rents and royalties | 6.22 | 0.2% |
| 33 Alcoholic beverage taxes | 5.08 | 0.1% |
| 34 Receipts from sale of real property | 3.84 | 0.1% |
| 35 Other licenses, permits and fees | 3.77 | 0.1% |
| 36 Other excise and special use taxes | 2.92 | 0.1% |
| 37 Cemetery fees | 2.72 | 0.1% |
| 38 Intangible taxes (regular and recording) | 1.78 | 0.0% |
| 39 FIFA, penalties, interest and cost | 1.35 | 0.0% |
| 40 Mobile home taxes | 1.08 | 0.0% |
| 41 Railroad equipment tax | 0.35 | 0.0% |
| 42 Airport | 0.18 | 0.0% |
| 43 Fee collections of county officers | 0.00 | 0.0% |
| 44 Hospital charges | 0.00 | 0.0% |
| 45 MARTA sales tax | 0.00 | 0.0% |
| 46 State DHR health grants | 0.00 | 0.0% |
| 47 Tax collection fees | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|---------------------------|-------------------------------------|
| Total per capita expenditures | 4,266.54 | 100.0% |
| 1 Electric supply system | 1,479.78 | 34.7% |
| 2 Gas supply system | 645.24 | 15.1% |
| 3 Water and sewer system | 393.85 | 9.2% |
| 4 Other enterprise funds | 320.99 | 7.5% |
| 5 Police department | 170.19 | 4.0% |
| 6 Debt service costs | 165.46 | 3.9% |
| 7 Education (general government) | 164.88 | 3.9% |
| 8 General administration | 91.65 | 2.1% |
| 9 Construction (non-utility) | 85.84 | 2.0% |
| 10 Highways and streets | 84.45 | 2.0% |
| 11 Ambulance service | 67.76 | 1.6% |
| 12 Purchase of equipment and land | 66.91 | 1.6% |
| 13 Solid waste system | 65.65 | 1.5% |
| 14 Parking facilities and meters | 60.59 | 1.4% |
| 15 Fire department | 60.46 | 1.4% |
| 16 Garbage and trash collection | 58.43 | 1.4% |
| 17 Other general expenditures | 42.39 | 1.0% |
| 18 Parks and recreation | 38.09 | 0.9% |
| 19 Garbage and trash disposal | 36.88 | 0.9% |
| 20 County/municipal hospital | 22.12 | 0.5% |
| 21 Community development | 22.01 | 0.5% |
| 22 Financial administration | 21.98 | 0.5% |
| 23 General insurance | 17.06 | 0.4% |
| 24 General government buildings | 13.25 | 0.3% |
| 25 Libraries | 9.80 | 0.2% |
| 26 Building inspection and regulation | 9.35 | 0.2% |
| 27 Public welfare and social services | 9.23 | 0.2% |
| 28 Jail | 8.87 | 0.2% |
| 29 Natural resources | 8.50 | 0.2% |
| 30 Public health | 7.07 | 0.2% |
| 31 Municipal court | 6.62 | 0.2% |
| 32 Legal fees | 5.94 | 0.1% |
| 33 Airport | 2.75 | 0.1% |
| 34 Drainage | 2.24 | 0.1% |
| 35 Payments to other hospitals | 0.25 | 0.0% |

Municipal Group -
Number Reporting = **F**
Population Range = **106**
2000 Population = **1,000 - 2,499**
173,114

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Revenues | 934,156 | 572.00 |
| Property Taxes | 171,181 | 104.82 |
| Real and personal property taxes | 145,247 | 88.94 |
| All other property taxes | 25,934 | 15.88 |
| Sales Taxes | 249,946 | 153.05 |
| Local option sales taxes | 195,458 | 119.68 |
| MARTA tax | 0 | 0.00 |
| Special purpose sales tax | 54,488 | 33.36 |
| Excise and Special Use Taxes | 185,199 | 113.40 |
| Alcoholic beverage taxes | 39,585 | 24.24 |
| Insurance premiums taxes | 61,526 | 37.67 |
| Hotel/motel taxes | 9,834 | 6.02 |
| Franchise payments taxes | 72,776 | 44.56 |
| Other excise and special use taxes | 1,478 | 0.91 |
| Licenses, Permits and Fees | 27,037 | 16.56 |
| Intergovernmental Revenues | 102,037 | 62.48 |
| State | 61,219 | 37.49 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 18,843 | 11.54 |
| Federal funds | 21,974 | 13.46 |
| Service Charges and Other Revenues | 198,756 | 121.70 |
| Service charge revenues | 65,955 | 40.39 |
| Other revenues | 132,801 | 81.32 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|------------------------|---------------------------|
| Total General Operating | 717,112 | 439.10 |
| Administration | 199,058 | 121.89 |
| Financial administration | 17,075 | 10.46 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 150,847 | 92.37 |
| General government buildings | 8,102 | 4.96 |
| General insurance | 17,215 | 10.54 |
| Legal fees | 5,819 | 3.56 |
| Public Safety and Corrections | 265,858 | 162.79 |
| Sheriff's department | 0 | 0.00 |
| Police department | 236,501 | 144.81 |
| Correctional institute | 0 | 0.00 |
| Jail | 2,824 | 1.73 |
| Fire department | 26,533 | 16.25 |
| Courts | 3,945 | 2.42 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 3,945 | 2.42 |
| Health and Human Services | 5,781 | 3.54 |
| County/municipal hospital | 0 | 0.00 |
| Payments to other hospitals | 0 | 0.00 |
| Public health | 626 | 0.38 |
| Public welfare and social services | 3,671 | 2.25 |
| Ambulance service | 1,483 | 0.91 |
| State DHR health grants | 0 | 0.00 |
| Public works | 63,604 | 38.95 |
| Parking facilities and meters | 0 | 0.00 |
| Natural resources | 0 | 0.00 |
| Garbage and trash collection | 48,656 | 29.79 |
| Garbage disposal (landfill) | 14,947 | 9.15 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Highways, streets and drainage | 124,129 | 76.01 |
| Highways and streets | 119,523 | 73.19 |
| Drainage | 4,606 | 2.82 |
| Leisure services | 22,829 | 13.98 |
| Parks and recreation | 17,872 | 10.94 |
| Libraries | 4,957 | 3.04 |
| Education (non-school board) | 8,800 | 5.39 |
| Community Development | 11,971 | 7.33 |
| Building inspection and regulation | 1,718 | 1.05 |
| Community development | 10,253 | 6.28 |
| Other General Operating | 11,137 | 6.82 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|---|--------------------------------|-----------------------------------|
| Total Equipment, Land and Structures | 65,963 | 40.39 |
| Total Construction | 74,575 | 45.66 |
| 1 General administration (Const.) | 431,260 | 254.68 |
| 2 Ambulance service (Const.) | 232,456 | 190.85 |
| 3 Community development (Const.) | 255,326 | 161.90 |
| 4 Drainage (Const.) | 184,768 | 131.85 |
| 5 Public welfare and social services (Const.) | 108,327 | 67.43 |
| 6 General government buildings (Const.) | 117,685 | 66.30 |
| 7 Highways and streets (Const.) | 62,463 | 40.72 |
| 8 Garbage and trash collection (Land) | 41,526 | 29.88 |
| 9 Parks and recreation (Const.) | 43,888 | 26.03 |
| 10 Other expenditures (Const.) | 45,006 | 23.82 |
| 11 Fire department (Land) | 34,231 | 18.62 |
| 12 Garbage and trash disposal (Land) | 28,795 | 17.88 |
| 13 Community development (Land) | 26,314 | 17.25 |
| 14 Parks and recreation (Land) | 27,962 | 17.02 |
| 15 General administration (Land) | 27,013 | 16.52 |
| 16 Police department (Land) | 27,733 | 16.20 |
| 17 Highways and streets (Land) | 20,945 | 11.86 |
| 18 General government buildings (Land) | 19,101 | 10.70 |

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 525,270 | 309.35 | 2 |
| General obligation bonds | 0 | 0.00 | 0 |
| Other long-term debt | 470,730 | 295.34 | 19 |
| Lease purchase debt | 95,217 | 52.86 | 14 |
| Short-term debt | 419,260 | 233.65 | 16 |
| Retired during year | | | |
| Revenue bonds | 51,313 | 31.48 | 64 |
| General obligation bonds | 59,412 | 32.61 | 12 |
| Other long-term debt | 55,614 | 34.02 | 59 |
| Lease purchase debt | 38,658 | 23.25 | 48 |
| Short-term debt | 237,031 | 136.86 | 19 |
| Outstanding end of year | | | |
| Revenue bonds | 1,134,634 | 696.02 | 64 |
| General obligation bonds | 1,128,368 | 628.42 | 9 |
| Other long-term debt | 732,088 | 450.00 | 61 |
| Lease purchase debt | 155,269 | 90.64 | 42 |
| Short-term debt | 719,018 | 370.49 | 10 |
| Interest paid | | | |
| Revenue bonds | 61,470 | 37.50 | 63 |
| General obligation bonds | 49,001 | 26.60 | 11 |
| Other long-term debt | 26,365 | 15.98 | 58 |
| Lease purchase debt | 9,469 | 5.60 | 44 |
| Short-term debt | 7,876 | 4.36 | 18 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 154,654 | 93.59 | 70 |
| Bond funds | 551,573 | 331.89 | 16 |
| General/other funds | 806,894 | 494.32 | 105 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Amount (\$) | Number reporting |
|-----------------------------------|----------------------|--------------------|-------------------------|
| 1 Public buildings | G.O. | 1,997,500 | 2 |
| 2 Education | G.O. | 1,445,000 | 1 |
| 3 Parks and recreation facilities | G.O. | 1,349,436 | 2 |
| 4 Water/sewer system | revenue bond | 1,131,035 | 64 |
| 5 Water/sewer system | other long-term | 785,262 | 56 |
| 6 All purposes | short-term | 719,018 | 10 |
| 7 Water/sewer system | G.O. | 504,111 | 4 |
| 8 Public buildings | lease pool | 261,194 | 6 |
| 9 Gas utility system | revenue bond | 176,000 | 1 |
| 10 Water/sewer system | lease pool | 136,174 | 8 |
| 11 Fire protection | lease pool | 128,995 | 14 |
| 12 All other | lease pool | 126,868 | 5 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------------|-------------------------|-------------------------------|-------------------------|
| | Amount (\$) | Number reporting | Amount (\$) | Number reporting |
| Water and sewer | 543,662 | 94 | 703,006 | 94 |
| Electric supply | 1,485,616 | 5 | 1,461,691 | 5 |
| Gas supply | 1,506,631 | 15 | 1,321,438 | 15 |
| Airport | 0 | 0 | 0 | 0 |
| Solid waste system | 113,372 | 12 | 143,965 | 11 |
| Other enterprise funds | 49,475 | 6 | 112,081 | 7 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Amount (\$) | As % of current operations |
|------------------------------|--------------------|-----------------------------------|
| Employee benefits | 87,084 | 12.1% |
| Gross salaries and wages | 414,317 | 57.8% |
| Total personnel expenditures | 501,401 | 69.9% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 2,953.48 | 100.0% |
| 1 Gas supply system | 902.64 | 30.6% |
| 2 Electric supply system | 783.30 | 26.5% |
| 3 Water and sewer system | 328.51 | 11.1% |
| 4 Local option sales tax | 127.75 | 4.3% |
| 5 Real and personal property taxes | 100.32 | 3.4% |
| 6 Special purpose sales tax | 77.77 | 2.6% |
| 7 Solid waste system | 66.74 | 2.3% |
| 8 Garbage and trash collection charges | 47.77 | 1.6% |
| 9 State intergovernmental revenues | 46.21 | 1.6% |
| 10 Franchise payments taxes | 45.11 | 1.5% |
| 11 Federal intergovernmental revenues | 44.92 | 1.5% |
| 12 Fines, forfeits and court fees | 41.78 | 1.4% |
| 13 Insurance premiums taxes | 37.67 | 1.3% |
| 14 Hotel/motel tax | 29.45 | 1.0% |
| 15 Alcoholic beverage taxes | 28.07 | 1.0% |
| 16 Other enterprise funds | 25.69 | 0.9% |
| 17 Other local intergovernmental revenues | 24.57 | 0.8% |
| 18 Landfill fees | 22.90 | 0.8% |
| 19 Interest earnings on investments | 19.19 | 0.6% |
| 20 Fire service subscription fees | 18.74 | 0.6% |
| 21 Receipts from sale of materials | 17.21 | 0.6% |
| 22 All additional revenues | 16.30 | 0.6% |
| 23 Public utilities taxes | 14.80 | 0.5% |
| 24 Motor vehicle taxes | 12.07 | 0.4% |
| 25 Business licenses and occupational taxes | 11.20 | 0.4% |
| 26 Other excise and special use taxes | 10.95 | 0.4% |
| 27 Other service charges | 9.20 | 0.3% |
| 28 Parks and recreation charges | 8.87 | 0.3% |
| 29 Rents and royalties | 7.17 | 0.2% |
| 30 Alcoholic beverage taxes | 5.80 | 0.2% |
| 31 Building permits | 4.12 | 0.1% |
| 32 Receipts from sale of real property | 3.61 | 0.1% |
| 33 Special assessments | 3.55 | 0.1% |
| 34 Cemetery fees | 2.26 | 0.1% |
| 35 Mobile home taxes | 2.07 | 0.1% |
| 36 FIFA, penalties, interest and cost | 1.85 | 0.1% |
| 37 Intangible taxes (regular and recording) | 1.59 | 0.1% |
| 38 Other licenses, permits and fees | 0.84 | 0.0% |
| 39 Railroad equipment tax | 0.61 | 0.0% |
| 40 Tax collection fees | 0.31 | 0.0% |
| 41 Airport | 0.00 | 0.0% |
| 42 Ambulance charges | 0.00 | 0.0% |
| 43 Fee collections of county officers | 0.00 | 0.0% |
| 44 Hospital charges | 0.00 | 0.0% |
| 45 MARTA sales tax | 0.00 | 0.0% |
| 46 Parking facilities and meters | 0.00 | 0.0% |
| 47 State DHR health grants | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|---------------------------|-------------------------------------|
| Total per capita expenditures | 3,320.94 | 100.0% |
| 1 Gas supply system | 791.69 | 23.8% |
| 2 Electric supply system | 770.69 | 23.2% |
| 3 Water and sewer system | 424.79 | 12.8% |
| 4 Debt service costs | 193.03 | 5.8% |
| 5 Police department | 150.45 | 4.5% |
| 6 Construction (non-utility) | 132.46 | 4.0% |
| 7 Ambulance service | 129.09 | 3.9% |
| 8 General administration | 93.04 | 2.8% |
| 9 Solid waste system | 85.24 | 2.6% |
| 10 Highways and streets | 78.98 | 2.4% |
| 11 Education (general government) | 75.12 | 2.3% |
| 12 Other enterprise funds | 57.91 | 1.7% |
| 13 Drainage | 54.79 | 1.6% |
| 14 Garbage and trash collection | 45.09 | 1.4% |
| 15 Purchase of equipment and land | 27.50 | 0.8% |
| 16 Garbage and trash disposal | 23.93 | 0.7% |
| 17 Other general expenditures | 22.97 | 0.7% |
| 18 Fire department | 22.42 | 0.7% |
| 19 Community development | 21.80 | 0.7% |
| 20 Financial administration | 21.13 | 0.6% |
| 21 Public welfare and social services | 18.48 | 0.6% |
| 22 General insurance | 16.92 | 0.5% |
| 23 Parks and recreation | 16.88 | 0.5% |
| 24 General government buildings | 13.94 | 0.4% |
| 25 Libraries | 7.33 | 0.2% |
| 26 Legal fees | 6.98 | 0.2% |
| 27 Jail | 5.38 | 0.2% |
| 28 Municipal court | 4.96 | 0.1% |
| 29 Building inspection and regulation | 4.21 | 0.1% |
| 30 Public health | 3.73 | 0.1% |

Municipal Group -
Number Reporting =
Population Range =
2000 Population =

G**88****500 - 999****62,651****Table 1. General Revenues by Source**

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Revenues | 399,161 | 560.66 |
| Property Taxes | 49,673 | 69.77 |
| Real and personal property taxes | 40,192 | 56.45 |
| All other property taxes | 9,481 | 13.32 |
| Sales Taxes | 113,651 | 159.63 |
| Local option sales taxes | 79,076 | 111.07 |
| MARTA tax | 0 | 0.00 |
| Special purpose sales tax | 34,575 | 48.56 |
| Excise and Special Use Taxes | 76,719 | 107.76 |
| Alcoholic beverage taxes | 16,816 | 23.62 |
| Insurance premiums taxes | 27,287 | 38.33 |
| Hotel/motel taxes | 1,329 | 1.87 |
| Franchise payments taxes | 31,179 | 43.79 |
| Other excise and special use taxes | 108 | 0.15 |
| Licenses, Permits and Fees | 10,001 | 14.05 |
| Intergovernmental Revenues | 73,984 | 103.92 |
| State | 29,084 | 40.85 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 1,930 | 2.71 |
| Federal funds | 42,969 | 60.35 |
| Service Charges and Other Revenues | 75,134 | 105.53 |
| Service charge revenues | 23,522 | 33.04 |
| Other revenues | 51,612 | 72.49 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|------------------------|---------------------------|
| Total General Operating | 267,676 | 375.98 |
| Administration | 101,235 | 142.20 |
| Financial administration | 6,445 | 9.05 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 79,621 | 111.84 |
| General government buildings | 2,924 | 4.11 |
| General insurance | 8,601 | 12.08 |
| Legal fees | 3,644 | 5.12 |
| Public Safety and Corrections | 82,666 | 116.11 |
| Sheriff's department | 0 | 0.00 |
| Police department | 74,489 | 104.63 |
| Correctional institute | 0 | 0.00 |
| Jail | 264 | 0.37 |
| Fire department | 7,914 | 11.12 |
| Courts | 2,063 | 2.90 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 2,063 | 2.90 |
| Health and Human Services | 3,416 | 4.80 |
| County/municipal hospital | 0 | 0.00 |
| Payments to other hospitals | 0 | 0.00 |
| Public health | 22 | 0.03 |
| Public welfare and social services | 3,362 | 4.72 |
| Ambulance service | 32 | 0.05 |
| State DHR health grants | 0 | 0.00 |
| Public works | 22,984 | 32.28 |
| Parking facilities and meters | 0 | 0.00 |
| Natural resources | 0 | 0.00 |
| Garbage and trash collection | 18,164 | 25.51 |
| Garbage disposal (landfill) | 4,820 | 6.77 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Highways, streets and drainage | 41,314 | 58.03 |
| Highways and streets | 41,148 | 57.80 |
| Drainage | 165 | 0.23 |
| Leisure services | 5,717 | 8.03 |
| Parks and recreation | 4,075 | 5.72 |
| Libraries | 1,641 | 2.31 |
| Education (non-school board) | 1,556 | 2.19 |
| Community Development | 3,394 | 4.77 |
| Building inspection and regulation | 984 | 1.38 |
| Community development | 2,410 | 3.39 |
| Other General Operating | 3,330 | 4.68 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|---|--------------------------------|-----------------------------------|
| Total Equipment, Land and Structures | 40,106 | 56.33 |
| Total Construction | 21,707 | 30.49 |
| 1 Drainage (Land) | 238,825 | 295.58 |
| 2 Community development (Const.) | 174,814 | 232.59 |
| 3 Community development (Land) | 86,902 | 149.06 |
| 4 General government buildings (Const.) | 94,340 | 119.03 |
| 5 Other expenditures (Const.) | 33,184 | 62.38 |
| 6 General administration (Const.) | 42,019 | 54.83 |
| 7 General administration (Land) | 32,947 | 45.92 |
| 8 Financial administration (Land) | 38,024 | 42.16 |
| 9 Highways and streets (Const.) | 29,340 | 41.43 |
| 10 Other expenditures (Land) | 20,697 | 38.90 |
| 11 Fire department (Land) | 21,093 | 28.84 |
| 12 Parks and recreation (Land) | 20,756 | 28.21 |
| 13 Police department (Land) | 15,216 | 20.24 |
| 14 Highways and streets (Land) | 14,649 | 19.91 |
| 15 General government buildings (Land) | 13,613 | 19.54 |
| 16 Garbage and trash collection (Land) | 11,672 | 17.08 |
| 17 Parks and recreation (Const.) | 3,902 | 7.39 |
| 18 Drainage (Const.) | 5,340 | 5.49 |

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 130,000 | 146.23 | 1 |
| General obligation bonds | 144,618 | 157.71 | 1 |
| Other long-term debt | 148,686 | 213.96 | 14 |
| Lease purchase debt | 47,306 | 59.36 | 6 |
| Short-term debt | 63,478 | 88.50 | 8 |
| Retired during year | | | |
| Revenue bonds | 15,785 | 21.78 | 32 |
| General obligation bonds | 5,710 | 7.09 | 4 |
| Other long-term debt | 11,541 | 17.04 | 40 |
| Lease purchase debt | 14,352 | 19.84 | 23 |
| Short-term debt | 64,463 | 86.19 | 10 |
| Outstanding end of year | | | |
| Revenue bonds | 521,462 | 714.91 | 34 |
| General obligation bonds | 69,433 | 87.78 | 3 |
| Other long-term debt | 310,903 | 450.75 | 39 |
| Lease purchase debt | 38,148 | 52.43 | 20 |
| Short-term debt | 49,744 | 64.86 | 6 |
| Interest paid | | | |
| Revenue bonds | 27,503 | 37.76 | 33 |
| General obligation bonds | 1,638 | 1.96 | 3 |
| Other long-term debt | 13,375 | 19.72 | 39 |
| Lease purchase debt | 2,408 | 3.30 | 22 |
| Short-term debt | 2,059 | 2.73 | 10 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 58,494 | 80.81 | 40 |
| Bond funds | 36,255 | 51.09 | 10 |
| General/other funds | 330,880 | 464.76 | 88 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Amount (\$) | Number reporting |
|-----------------------|----------------------|--------------------|-------------------------|
| 1 Water/sewer system | revenue bond | 521,462 | 34 |
| 2 Multi-purpose | other long-term | 342,116 | 1 |
| 3 Water/sewer system | other long-term | 321,231 | 36 |
| 4 Fire protection | G.O. | 141,359 | 1 |
| 5 Fire protection | other long-term | 137,680 | 1 |
| 6 Multi-purpose | lease pool | 111,648 | 1 |
| 7 Fire protection | lease pool | 59,676 | 4 |
| 8 All purposes | short-term | 49,744 | 6 |
| 9 Water/sewer system | G.O. | 41,000 | 1 |
| 10 Solid waste system | lease pool | 29,537 | 3 |
| 11 Public buildings | G.O. | 25,939 | 1 |
| 12 All other | lease pool | 24,581 | 3 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------------|-------------------------|-------------------------------|-------------------------|
| | Amount (\$) | Number reporting | Amount (\$) | Number reporting |
| Water and sewer | 161,298 | 78 | 217,427 | 78 |
| Electric supply | 583,277 | 2 | 498,975 | 2 |
| Gas supply | 161,032 | 3 | 135,624 | 3 |
| Airport | 0 | 0 | 0 | 0 |
| Solid waste system | 41,002 | 6 | 46,405 | 6 |
| Other enterprise funds | 76,085 | 4 | 211,676 | 4 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Amount (\$) | As % of current operations |
|------------------------------|--------------------|-----------------------------------|
| Employee benefits | 21,083 | 7.9% |
| Gross salaries and wages | 136,797 | 51.1% |
| Total personnel expenditures | 157,879 | 59.0% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 2,467.48 | 100.0% |
| 1 Electric supply system | 799.56 | 32.4% |
| 2 Water and sewer system | 227.53 | 9.2% |
| 3 Federal intergovernmental revenues | 214.77 | 8.7% |
| 4 Gas supply system | 210.22 | 8.5% |
| 5 Special purpose sales tax | 150.00 | 6.1% |
| 6 Local option sales tax | 128.83 | 5.2% |
| 7 Other enterprise funds | 104.84 | 4.2% |
| 8 Real and personal property taxes | 74.88 | 3.0% |
| 9 State intergovernmental revenues | 59.70 | 2.4% |
| 10 Fines, forfeits and court fees | 57.78 | 2.3% |
| 11 Solid waste system | 55.26 | 2.2% |
| 12 Franchise payments taxes | 45.98 | 1.9% |
| 13 Garbage and trash collection charges | 45.98 | 1.9% |
| 14 Insurance premiums taxes | 39.85 | 1.6% |
| 15 Alcoholic beverage taxes | 36.17 | 1.5% |
| 16 Receipts from sale of materials | 27.05 | 1.1% |
| 17 Hotel/motel tax | 25.69 | 1.0% |
| 18 Fire service subscription fees | 22.99 | 0.9% |
| 19 Interest earnings on investments | 16.85 | 0.7% |
| 20 Public utilities taxes | 16.59 | 0.7% |
| 21 Other local intergovernmental revenues | 15.69 | 0.6% |
| 22 Special assessments | 13.88 | 0.6% |
| 23 Business licenses and occupational taxes | 10.64 | 0.4% |
| 24 Motor vehicle taxes | 10.23 | 0.4% |
| 25 All additional revenues | 9.04 | 0.4% |
| 26 Parks and recreation charges | 7.61 | 0.3% |
| 27 Alcoholic beverage taxes | 6.25 | 0.3% |
| 28 Rents and royalties | 5.66 | 0.2% |
| 29 Receipts from sale of real property | 4.40 | 0.2% |
| 30 Other service charges | 3.46 | 0.1% |
| 31 Landfill fees | 3.41 | 0.1% |
| 32 Cemetery fees | 3.14 | 0.1% |
| 33 Building permits | 2.84 | 0.1% |
| 34 FIFA, penalties, interest and cost | 2.56 | 0.1% |
| 35 Mobile home taxes | 2.24 | 0.1% |
| 36 Other excise and special use taxes | 2.20 | 0.1% |
| 37 Intangible taxes (regular and recording) | 1.71 | 0.1% |
| 38 Other licenses, permits and fees | 0.95 | 0.0% |
| 39 Railroad equipment tax | 0.86 | 0.0% |
| 40 Tax collection fees | 0.17 | 0.0% |
| 41 Airport | 0.00 | 0.0% |
| 42 Ambulance charges | 0.00 | 0.0% |
| 43 Fee collections of county officers | 0.00 | 0.0% |
| 44 Hospital charges | 0.00 | 0.0% |
| 45 MARTA sales tax | 0.00 | 0.0% |
| 46 Parking facilities and meters | 0.00 | 0.0% |
| 47 State DHR health grants | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|---------------------------|-------------------------------------|
| Total per capita expenditures | 2,520.02 | 100.0% |
| 1 Electric supply system | 684.00 | 27.1% |
| 2 Water and sewer system | 306.71 | 12.2% |
| 3 Other enterprise funds | 291.67 | 11.6% |
| 4 Gas supply system | 177.05 | 7.0% |
| 5 Debt service costs | 149.74 | 5.9% |
| 6 Police department | 130.94 | 5.2% |
| 7 Construction (non-utility) | 128.28 | 5.1% |
| 8 General administration | 111.84 | 4.4% |
| 9 Highways and streets | 64.36 | 2.6% |
| 10 Solid waste system | 62.54 | 2.5% |
| 11 Purchase of equipment and land | 60.33 | 2.4% |
| 12 Education (general government) | 47.68 | 1.9% |
| 13 Public welfare and social services | 41.94 | 1.7% |
| 14 Garbage and trash collection | 40.24 | 1.6% |
| 15 Community development | 39.31 | 1.6% |
| 16 Other general expenditures | 36.34 | 1.4% |
| 17 Garbage and trash disposal | 20.94 | 0.8% |
| 18 Financial administration | 18.34 | 0.7% |
| 19 General insurance | 16.79 | 0.7% |
| 20 Fire department | 15.64 | 0.6% |
| 21 General government buildings | 12.27 | 0.5% |
| 22 Libraries | 12.13 | 0.5% |
| 23 Parks and recreation | 11.66 | 0.5% |
| 24 Legal fees | 9.19 | 0.4% |
| 25 Building inspection and regulation | 8.76 | 0.3% |
| 26 Municipal court | 7.65 | 0.3% |
| 27 Drainage | 7.02 | 0.3% |
| 28 Jail | 2.61 | 0.1% |
| 29 Public health | 2.27 | 0.1% |
| 30 Ambulance service | 1.77 | 0.1% |

Municipal Group -
Number Reporting =
Population Range =
2000 Population =

H
153
Less than 500
42,233

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Revenues | 148,985 | 539.74 |
| Property Taxes | 14,903 | 53.99 |
| Real and personal property taxes | 12,563 | 45.51 |
| All other property taxes | 2,340 | 8.48 |
| Sales Taxes | 40,845 | 147.97 |
| Local option sales taxes | 28,174 | 102.07 |
| MARTA tax | 0 | 0.00 |
| Special purpose sales tax | 12,671 | 45.90 |
| Excise and Special Use Taxes | 31,933 | 115.69 |
| Alcoholic beverage taxes | 5,861 | 21.23 |
| Insurance premiums taxes | 11,155 | 40.41 |
| Hotel/motel taxes | 3,969 | 14.38 |
| Franchise payments taxes | 10,937 | 39.62 |
| Other excise and special use taxes | 11 | 0.04 |
| Licenses, Permits and Fees | 5,392 | 19.53 |
| Intergovernmental Revenues | 30,994 | 112.28 |
| State | 22,908 | 83.53 |
| State DHR Health Grants | 0 | 0.00 |
| Other local funds | 1,172 | 4.27 |
| Federal funds | 6,712 | 24.47 |
| Service Charges and Other Revenues | 24,919 | 90.28 |
| Service charge revenues | 4,607 | 16.69 |
| Other revenues | 20,312 | 73.58 |

Table 2. General Operating Expenditures by Category

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Total General Operating | 90,608 | 328.25 |
| Administration | 39,634 | 143.58 |
| Financial administration | 2,712 | 9.83 |
| Tax commissioner | 0 | 0.00 |
| Tax assessor/appraiser | 0 | 0.00 |
| General administration | 29,383 | 106.45 |
| General government buildings | 2,337 | 8.46 |
| General insurance | 3,985 | 14.44 |
| Legal fees | 1,217 | 4.41 |
| Public Safety and Corrections | 23,039 | 83.46 |
| Sheriff's department | 0 | 0.00 |
| Police department | 18,291 | 66.26 |
| Correctional institute | 0 | 0.00 |
| Jail | 179 | 0.65 |
| Fire department | 4,569 | 16.55 |
| Courts | 437 | 1.58 |
| Superior court | 0 | 0.00 |
| State court | 0 | 0.00 |
| Juvenile and magistrate court | 0 | 0.00 |
| Probate court | 0 | 0.00 |
| Clerk of courts | 0 | 0.00 |
| Municipal court | 437 | 1.58 |
| Health and Human Services | 340 | 1.23 |
| County/municipal hospital | 0 | 0.00 |
| Payments to other hospitals | 0 | 0.00 |
| Public health | 141 | 0.51 |
| Public welfare and social services | 197 | 0.71 |
| Ambulance service | 3 | 0.01 |
| State DHR health grants | 0 | 0.00 |
| Public works | 5,261 | 19.06 |
| Parking facilities and meters | 0 | 0.00 |
| Natural resources | 4 | 0.01 |
| Garbage and trash collection | 4,653 | 16.86 |
| Garbage disposal (landfill) | 604 | 2.19 |

Table 2. General Operating Expenditures by Category (Cont.)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|------------------------------------|--------------------------------|-----------------------------------|
| Highways, streets and drainage | 14,051 | 50.91 |
| Highways and streets | 14,009 | 50.75 |
| Drainage | 42 | 0.15 |
| Leisure services | 1,795 | 6.50 |
| Parks and recreation | 1,329 | 4.82 |
| Libraries | 466 | 1.69 |
| Education (non-school board) | 50 | 0.18 |
| Community Development | 3,226 | 11.69 |
| Building inspection and regulation | 406 | 1.47 |
| Community development | 2,820 | 10.22 |
| Other General Operating | 2,773 | 10.05 |

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

| Purpose | Average amount (\$) | Per capita amount (\$) |
|--|--------------------------------|-----------------------------------|
| Total Equipment, Land and Structures | 12,332 | 44.68 |
| Total Construction | 5,135 | 18.60 |
| 1 General administration (Const.) | 44,448 | 163.77 |
| 2 Fire department (Const.) | 50,000 | 160.77 |
| 3 Police department (Const.) | 36,584 | 144.60 |
| 4 Garbage and trash collection (Land) | 51,027 | 138.91 |
| 5 Other expenditures (Const.) | 4,592 | 105.56 |
| 6 General government buildings (Const.) | 32,497 | 100.02 |
| 7 Community development (Land) | 38,071 | 93.77 |
| 8 Highways and streets (Const.) | 18,708 | 78.44 |
| 9 Community development (Const.) | 11,970 | 69.19 |
| 10 Fire department (Land) | 23,113 | 67.68 |
| 11 General government buildings (Land) | 14,754 | 54.51 |
| 12 Other expenditures (Land) | 22,068 | 47.25 |
| 13 Public welfare and social services (Land) | 18,435 | 41.24 |
| 14 Police department (Land) | 13,384 | 35.96 |
| 15 Drainage (Land) | 9,950 | 33.50 |
| 16 Parks and recreation (Const.) | 7,500 | 27.88 |
| 17 Parks and recreation (Land) | 8,748 | 26.71 |
| 18 Highways and streets (Land) | 6,553 | 20.03 |

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|--------------------------|------------------------|---------------------------|---------------------|
| Issued during year | | | |
| Revenue bonds | 2,303,800 | 4,912.15 | 1 |
| General obligation bonds | 0 | 0.00 | 0 |
| Other long-term debt | 277,617 | 995.76 | 10 |
| Lease purchase debt | 253,069 | 684.90 | 2 |
| Short-term debt | 293,411 | 786.39 | 9 |
| Retired during year | | | |
| Revenue bonds | 8,376 | 26.30 | 33 |
| General obligation bonds | 4,139 | 11.96 | 6 |
| Other long-term debt | 7,888 | 26.96 | 35 |
| Lease purchase debt | 7,138 | 21.59 | 14 |
| Short-term debt | 187,732 | 528.82 | 15 |
| Outstanding end of year | | | |
| Revenue bonds | 280,595 | 862.20 | 34 |
| General obligation bonds | 66,979 | 195.84 | 7 |
| Other long-term debt | 259,101 | 880.99 | 40 |
| Lease purchase debt | 92,644 | 268.88 | 9 |
| Short-term debt | 62,969 | 180.23 | 8 |
| Interest paid | | | |
| Revenue bonds | 11,541 | 35.58 | 33 |
| General obligation bonds | 4,078 | 11.79 | 6 |
| Other long-term debt | 8,350 | 28.12 | 34 |
| Lease purchase debt | 1,338 | 4.04 | 13 |
| Short-term debt | 5,847 | 15.10 | 13 |

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

| Category | Average amount (\$) | Per capita amount (\$) | Number reporting |
|---------------------|------------------------|---------------------------|---------------------|
| Sinking funds | 36,040 | 113.98 | 40 |
| Bond funds | 25,701 | 93.46 | 8 |
| General/other funds | 180,144 | 651.77 | 151 |

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

| Purpose | Type of issue | Amount (\$) | Number reporting |
|-----------------------------------|----------------------|--------------------|-------------------------|
| 1 Parks and recreation facilities | lease pool | 491,000 | 1 |
| 2 Water/sewer system | other long-term | 289,038 | 35 |
| 3 Water/sewer system | revenue bond | 285,893 | 33 |
| 4 Public buildings | G.O. | 151,356 | 2 |
| 5 All other | revenue bond | 105,747 | 1 |
| 6 Fire protection | lease pool | 84,666 | 1 |
| 7 Water/sewer system | lease pool | 70,644 | 3 |
| 8 All purposes | short-term | 62,969 | 8 |
| 9 Parks and recreation facilities | other long-term | 59,897 | 2 |
| 10 Water/sewer system | G.O. | 36,415 | 4 |
| 11 All other | other long-term | 34,488 | 2 |
| 12 Fire protection | G.O. | 20,481 | 1 |

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

| Type of fund | ---- Revenues ---- | | ---- Expenditures ---- | |
|------------------------|---------------------------|-------------------------|-------------------------------|-------------------------|
| | Amount (\$) | Number reporting | Amount (\$) | Number reporting |
| Water and sewer | 53,654 | 124 | 124,202 | 124 |
| Electric supply | 356,462 | 2 | 244,837 | 2 |
| Gas supply | 91,007 | 2 | 105,279 | 2 |
| Airport | 0 | 0 | 0 | 0 |
| Solid waste system | 60,552 | 8 | 24,627 | 7 |
| Other enterprise funds | 15,159 | 3 | 11,238 | 3 |

Table 8. Average Personnel Expenditures for Current Operations

| Category | Amount (\$) | As % of current operations |
|------------------------------|--------------------|-----------------------------------|
| Employee benefits | 5,117 | 5.6% |
| Gross salaries and wages | 37,928 | 41.9% |
| Total personnel expenditures | 43,044 | 47.5% |

Table 9. Ranking of Per Capita Revenues by Type

| Purpose | Per capita amount (\$) | Percent of total revenues |
|---|------------------------|---------------------------|
| Total per capita revenues | 3,397.81 | 100.0% |
| 1 Electric supply system | 1,155.47 | 34.0% |
| 2 Federal intergovernmental revenues | 278.23 | 8.2% |
| 3 Hotel/motel tax | 246.27 | 7.2% |
| 4 Gas supply system | 238.55 | 7.0% |
| 5 Water and sewer system | 191.37 | 5.6% |
| 6 State intergovernmental revenues | 170.31 | 5.0% |
| 7 Solid waste system | 163.27 | 4.8% |
| 8 Special purpose sales tax | 145.24 | 4.3% |
| 9 Local option sales tax | 132.15 | 3.9% |
| 10 Real and personal property taxes | 82.70 | 2.4% |
| 11 Fines, forfeits and court fees | 80.71 | 2.4% |
| 12 Parking facilities and meters | 75.52 | 2.2% |
| 13 Other enterprise funds | 47.27 | 1.4% |
| 14 Insurance premiums taxes | 43.38 | 1.3% |
| 15 Franchise payments taxes | 42.54 | 1.3% |
| 16 Alcoholic beverage taxes | 42.03 | 1.2% |
| 17 Garbage and trash collection charges | 37.65 | 1.1% |
| 18 Other local intergovernmental revenues | 28.58 | 0.8% |
| 19 Fire service subscription fees | 22.04 | 0.6% |
| 20 Interest earnings on investments | 21.67 | 0.6% |
| 21 Rents and royalties | 21.60 | 0.6% |
| 22 All additional revenues | 15.93 | 0.5% |
| 23 Public utilities taxes | 15.53 | 0.5% |
| 24 Alcoholic beverage taxes | 12.96 | 0.4% |
| 25 Parks and recreation charges | 12.64 | 0.4% |
| 26 Business licenses and occupational taxes | 12.50 | 0.4% |
| 27 Receipts from sale of real property | 11.36 | 0.3% |
| 28 Special assessments | 10.34 | 0.3% |
| 29 Building permits | 10.31 | 0.3% |
| 30 Motor vehicle taxes | 9.63 | 0.3% |
| 31 Other licenses, permits and fees | 5.56 | 0.2% |
| 32 Cemetery fees | 5.42 | 0.2% |
| 33 FIFA, penalties, interest and cost | 2.22 | 0.1% |
| 34 Mobile home taxes | 2.04 | 0.1% |
| 35 Other service charges | 1.47 | 0.0% |
| 36 Intangible taxes (regular and recording) | 1.39 | 0.0% |
| 37 Other excise and special use taxes | 1.05 | 0.0% |
| 38 Railroad equipment tax | 0.91 | 0.0% |
| 39 Airport | 0.00 | 0.0% |
| 40 Ambulance charges | 0.00 | 0.0% |
| 41 Fee collections of county officers | 0.00 | 0.0% |
| 42 Hospital charges | 0.00 | 0.0% |
| 43 Landfill fees | 0.00 | 0.0% |
| 44 MARTA sales tax | 0.00 | 0.0% |
| 45 Receipts from sale of materials | 0.00 | 0.0% |
| 46 State DHR health grants | 0.00 | 0.0% |
| 47 Tax collection fees | 0.00 | 0.0% |

Table 10. Ranking of Per Capita Expenditures by Type

| Purpose | Per capita amount (\$) | Percent of total expenditures |
|---------------------------------------|-----------------------------------|--|
| Total per capita expenditures | 2,952.03 | 100.0% |
| 1 Electric supply system | 793.64 | 26.9% |
| 2 Water and sewer system | 442.99 | 15.0% |
| 3 Debt service costs | 406.80 | 13.8% |
| 4 Gas supply system | 275.96 | 9.3% |
| 5 Police department | 151.54 | 5.1% |
| 6 Community development | 137.93 | 4.7% |
| 7 Construction (non-utility) | 118.79 | 4.0% |
| 8 General administration | 107.15 | 3.6% |
| 9 Solid waste system | 68.00 | 2.3% |
| 10 Highways and streets | 64.63 | 2.2% |
| 11 Purchase of equipment and land | 55.09 | 1.9% |
| 12 Other general expenditures | 49.59 | 1.7% |
| 13 Garbage and trash collection | 37.04 | 1.3% |
| 14 Other enterprise funds | 35.05 | 1.2% |
| 15 General government buildings | 27.10 | 0.9% |
| 16 Fire department | 24.18 | 0.8% |
| 17 Financial administration | 20.53 | 0.7% |
| 18 General insurance | 19.41 | 0.7% |
| 19 Building inspection and regulation | 16.70 | 0.6% |
| 20 Public welfare and social services | 15.10 | 0.5% |
| 21 Drainage | 15.03 | 0.5% |
| 22 Parks and recreation | 11.61 | 0.4% |
| 23 Garbage and trash disposal | 10.00 | 0.3% |
| 24 Legal fees | 9.14 | 0.3% |
| 25 Libraries | 9.04 | 0.3% |
| 26 Municipal court | 8.19 | 0.3% |
| 27 Jail | 7.42 | 0.3% |
| 28 Public health | 6.37 | 0.2% |
| 29 Education (general government) | 4.24 | 0.1% |
| 30 Natural resources | 1.97 | 0.1% |
| 31 Ambulance service | 1.80 | 0.1% |

Appendix A: Glossary

General Items

Average Amount (\$): Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

Enterprise Funds: All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

General Capital Expenditures: Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

General Obligation Bonds: Bonded indebtedness backed by the “full faith and credit” of the local government.

General Operating Expenditures: Expenditures for current operations of all non-enterprise functions.

General Revenues: All revenues except revenues from enterprise funds and borrowed money.

Interest Paid: Interest payments on outstanding debt paid during the fiscal year.

Intergovernmental Revenues: Revenues received from other units or levels of government, including grants and transfer payments to the local government.

Other Long-Term Debt: Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

Per Capita Amount: Total amount for any item or category divided by the total 2000 population of the jurisdictions reporting the amount.

Revenue Bonds: Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

Short-Term Debt: Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

Use of Money and Property Revenues: Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

Utilities: Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

Terms Used in Table 9

Miscellaneous Other Taxes: All taxes not listed elsewhere in Table 9.

Other Charges: Service charges not listed elsewhere in Table 9.

Other Licenses: Licenses not listed elsewhere in Table 9.

Other Miscellaneous Revenue: All revenue not listed elsewhere in Table 9.

Receipts from Sale of Materials: Proceeds from the sale of materials other than real property.

Terms Used in Table 10

Other Current Expenditures: Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

Appendix B: Data Categories

General Revenues

Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

Sales Taxes

- Local option sales
- Special purpose sales tax

Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer tax
- Other intergovernmental revenues

Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal

Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

Other revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers
- Receipts from sales of materials and surplus equipment

- Receipts from sale of real property (land and buildings)
- Cemetery fees
- Rents and royalties
- All additional revenues

Enterprise Fund Revenues

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Revenues

- Operating revenue
- Other revenue

General Expenditures

Administration

- Financial administration
- General administration
- General government buildings
- General insurance
- Legal fees

Municipal court

Public Safety and Corrections

- Police department
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

- Municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service

Leisure Services

- Parks and recreation
- Libraries

Public Works

- Parking facilities
- Natural resources
- Garbage and trash collection
- Garbage and trash disposal (landfill)

Education

- Expended by general government

Other Expenditures

Enterprise Fund Expenditures

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Expenditure

- Current operations
- Purchase of land, equipment and structures
- Construction
- Interest expense

Personnel Expenditures

- Employee benefits
- Salaries and wages for current operations
- Salaries and wages for construction

Intergovernmental Expenditures

By Purpose

- Parks and recreation
- Jails
- Fire protection
- Police protection
- Public health
- Hospitals
- Libraries
- Public welfare
- Garbage and trash collection
- Garbage and trash disposal
- Highways, streets and drainage
- Water/sewer system
- Electric supply system
- Gas supply system
- Public transit
- Airport
- Other purposes

Debt

Bond Debt, by Purpose

- Airport
- Education (non-school board)
- Electric utility system
- Fire protection
- Gas utility system
- Industrial revenue bonds
- Law enforcement and corrections
- Multi-purpose
- Parks and recreation facilities
- Public buildings
- Public transit system
- Solid waste systems
- Streets, roads and highways
- Water system
- Other

Debt Issued, Retired, Interest Paid and Amount Outstanding
at Beginning and End of Year

- Revenue bonds
- General obligation bonds
- Other long-term debt
- Lease pool/Capital purchase
- Short-term debt

Cash and Investment Assets Held at End of Fiscal Year

- Cash and Deposits
- Federal Securities
- Federal Agency Securities
- State and Local Government Securities

Cash and Investment Assets Held, by Type

- Sinking funds
- Bond funds
- Held in other funds

Appendix C: Index to Municipal Governments

| Municipality | 2000 Population | Group | Responded to survey | Municipality | 2000 Population | Group | Responded to survey |
|---------------------|--------------------|-------|------------------------|------------------|--------------------|-------|------------------------|
| 1 Abbeville | 2,298 | F | Yes | 41 Baxley | 4,150 | E | Yes |
| 2 Acworth | 13,422 | C | Yes | 42 Bellville | 130 | H | Yes |
| 3 Adairsville | 2,542 | E | Yes | 43 Berkeley Lake | 1,695 | F | Yes |
| 4 Adel | 5,307 | D | Yes | 44 Berlin | 595 | G | Yes |
| 5 Adrian | 579 | G | Yes | 45 Bethlehem | 716 | G | Yes |
| 6 Ailey | 394 | H | Yes | 46 Between | 148 | H | Yes |
| 7 Alamo | 1,943 | F | Yes | 47 Bishop | 146 | H | Yes |
| 8 Alapaha | 682 | G | Yes | 48 Blackshear | 3,283 | E | Yes |
| 9 Albany | 76,939 | A | Yes | 49 Blairsville | 659 | G | Yes |
| 10 Aldora | 98 | H | Yes | 50 Blakely | 5,696 | D | Yes |
| 11 Allenhurst | 788 | G | Yes | 51 Bloomingdale | 2,665 | E | Yes |
| 12 Allentown | 287 | H | Yes | 52 Blue Ridge | 1,210 | F | Yes |
| 13 Alma | 3,236 | E | Yes | 53 Bluffton | 118 | H | Yes |
| 14 Alpharetta | 34,854 | B | Yes | 54 Blythe | 718 | G | Yes |
| 15 Alston | 159 | H | Yes | 55 Bogart | 1,049 | F | Yes |
| 16 Alto | 876 | G | Yes | 56 Boston | 1,417 | F | Yes |
| 17 Ambrose | 320 | H | Yes | 57 Bostwick | 322 | H | Yes |
| 18 Americus | 17,013 | C | Yes | 58 Bowdon | 1,959 | F | Yes |
| 19 Andersonville | 331 | H | Yes | 59 Bowersville | 334 | H | Yes |
| 20 Arabi | 456 | H | Yes | 60 Bowman | 898 | G | Yes |
| 21 Aragon | 1,039 | F | Yes | 61 Braselton | 1,206 | F | No |
| 22 Arcade | 1,643 | F | Yes | 62 Braswell | 80 | H | Yes |
| 23 Argyle | 151 | H | Yes | 63 Bremen | 4,579 | E | Yes |
| 24 Arlington | 1,602 | F | Yes | 64 Brinson | 225 | H | Yes |
| 25 Arnoldsville | 312 | H | Yes | 65 Bronwood | 513 | G | Yes |
| 26 Ashburn | 4,419 | E | Yes | 66 Brooklet | 1,113 | F | Yes |
| 27 Atlanta | 416,474 | A | Yes | 67 Brooks | 553 | G | Yes |
| 28 Attapulgus | 492 | H | Yes | 68 Broxton | 1,428 | F | No |
| 29 Auburn | 6,904 | D | Yes | 69 Brunswick | 15,600 | C | Yes |
| 30 Austell | 5,359 | D | Yes | 70 Buchanan | 941 | G | Yes |
| 31 Avalon | 278 | H | No | 71 Buckhead | 205 | H | Yes |
| 32 Avera | 217 | H | Yes | 72 Buena Vista | 1,664 | F | Yes |
| 33 Avondale Estates | 2,609 | E | Yes | 73 Buford | 10,668 | C | Yes |
| 34 Baconton | 804 | G | Yes | 74 Butler | 1,907 | F | Yes |
| 35 Bainbridge | 11,722 | C | Yes | 75 Byromville | 415 | H | Yes |
| 36 Baldwin | 2,425 | F | Yes | 76 Byron | 2,887 | E | Yes |
| 37 Ball Ground | 730 | G | Yes | 77 Cadwell | 329 | H | Yes |
| 38 Barnesville | 5,972 | D | Yes | 78 Cairo | 9,239 | D | Yes |
| 39 Bartow | 223 | H | Yes | 79 Calhoun | 10,667 | C | Yes |
| 40 Barwick | 444 | H | Yes | 80 Camak | 165 | H | Yes |

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| Municipality | 2000 Population | Group | Responded to survey | Municipality | 2000 Population | Group | Responded to survey |
|-------------------|--------------------|-------|------------------------|-------------------|--------------------|-------|------------------------|
| 81 Camilla | 5,669 | D | Yes | 121 Covington | 11,547 | C | Yes |
| 82 Canon | 755 | G | Yes | 122 Crawford | 807 | G | Yes |
| 83 Canton | 7,709 | D | Yes | 123 Crawfordville | 572 | G | Yes |
| 84 Carl | 205 | H | Yes | 124 Culloden | 223 | H | Yes |
| 85 Carlton | 233 | H | Yes | 125 Cumming | 4,220 | E | Yes |
| 86 Carnesville | 541 | G | Yes | 126 Cusseta | 1,196 | F | Yes |
| 87 Carrollton | 19,843 | C | Yes | 127 Cuthbert | 3,731 | E | Yes |
| 88 Cartersville | 15,925 | C | Yes | 128 Dacula | 3,848 | E | Yes |
| 89 Cave Spring | 975 | G | Yes | 129 Dahlonega | 3,638 | E | Yes |
| 90 Cecil | 265 | H | Yes | 130 Daisy | 126 | H | Yes |
| 91 Cedartown | 9,470 | D | Yes | 131 Dallas | 5,056 | D | Yes |
| 92 Centerville | 4,278 | E | Yes | 132 Dalton | 27,912 | B | Yes |
| 93 Centralhatchee | 383 | H | Yes | 133 Damascus | 277 | H | Yes |
| 94 Chamblee | 9,552 | D | Yes | 134 Danielsville | 457 | H | Yes |
| 95 Chatsworth | 3,531 | E | Yes | 135 Danville | 373 | H | Yes |
| 96 Chauncey | 295 | H | Yes | 136 Darien | 1,719 | F | Yes |
| 97 Chester | 305 | H | Yes | 137 Dasher | 834 | G | Yes |
| 98 Chickamauga | 2,245 | F | Yes | 138 Davisboro | 1,544 | F | Yes |
| 99 Clarkesville | 1,248 | F | Yes | 139 Dawson | 5,058 | D | Yes |
| 100 Clarkston | 7,231 | D | Yes | 140 Dawsonville | 619 | G | Yes |
| 101 Claxton | 2,276 | F | Yes | 141 Dearing | 441 | H | Yes |
| 102 Clayton | 2,019 | F | Yes | 142 Decatur | 18,147 | C | Yes |
| 103 Clermont | 419 | H | Yes | 143 Deepstep | 132 | H | Yes |
| 104 Cleveland | 1,907 | F | Yes | 144 Demorest | 1,465 | F | Yes |
| 105 Climax | 297 | H | Yes | 145 Denton | 269 | H | Yes |
| 106 Cobbtown | 311 | H | Yes | 146 DeSoto | 214 | H | Yes |
| 107 Cochran | 4,455 | E | Yes | 147 Dexter | 509 | G | Yes |
| 108 Cohutta | 582 | G | Yes | 148 Dillard | 198 | H | Yes |
| 109 Colbert | 488 | H | Yes | 149 Doerun | 828 | G | Yes |
| 110 Coleman | 149 | H | Yes | 150 Donalsonville | 2,796 | E | Yes |
| 111 College Park | 20,382 | C | Yes | 151 Dooling | 163 | H | No |
| 112 Collins | 528 | G | Yes | 152 Doraville | 9,862 | D | Yes |
| 113 Colquitt | 1,939 | F | Yes | 153 Douglas | 10,639 | C | Yes |
| 114 Comer | 1,052 | F | Yes | 154 Douglasville | 20,065 | C | Yes |
| 115 Commerce | 5,292 | D | Yes | 155 Dublin | 15,857 | C | Yes |
| 116 Concord | 336 | H | Yes | 156 Dudley | 447 | H | Yes |
| 117 Conyers | 10,689 | C | Yes | 157 Duluth | 22,122 | C | Yes |
| 118 Coolidge | 552 | G | Yes | 158 DuPont | 139 | H | Yes |
| 119 Cordele | 11,608 | C | Yes | 159 East Dublin | 2,484 | F | Yes |
| 120 Cornelia | 3,674 | E | Yes | 160 East Ellijay | 707 | G | Yes |

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| Municipality | 2000 Population | Group | Responded to survey | Municipality | 2000 Population | Group | Responded to survey |
|----------------------|--------------------|-------|------------------------|-------------------|--------------------|-------|------------------------|
| 161 East Point | 39,595 | B | Yes | 201 Glennville | 3,641 | E | Yes |
| 162 Eastman | 5,440 | D | Yes | 202 Glenwood | 884 | G | Yes |
| 163 Eatonton | 6,764 | D | Yes | 203 Good Hope | 210 | H | Yes |
| 164 Edgehill | 30 | H | Yes | 204 Gordon | 2,152 | F | Yes |
| 165 Edison | 1,340 | F | Yes | 205 Graham | 312 | H | Yes |
| 166 Elberton | 4,743 | E | Yes | 206 Grantville | 1,309 | F | Yes |
| 167 Ellaville | 1,609 | F | Yes | 207 Gray | 1,811 | F | Yes |
| 168 Ellenton | 336 | H | Yes | 208 Grayson | 765 | G | Yes |
| 169 Ellijay | 1,584 | F | Yes | 209 Greensboro | 3,238 | E | Yes |
| 170 Emerson | 1,092 | F | Yes | 210 Greenville | 946 | G | Yes |
| 171 Enigma | 869 | G | Yes | 211 Griffin | 23,451 | C | No |
| 172 Ephesus | 388 | H | Yes | 212 Grovetown | 6,089 | D | Yes |
| 173 Eton | 319 | H | Yes | 213 Gum Branch | 273 | H | Yes |
| 174 Euharlee | 3,208 | E | Yes | 214 Guyton | 917 | G | Yes |
| 175 Fairburn | 5,464 | D | Yes | 215 Hagan | 898 | G | Yes |
| 176 Fairmount | 745 | G | Yes | 216 Hahira | 1,626 | F | Yes |
| 177 Fargo | 380 | H | Yes | 217 Hamilton | 307 | H | Yes |
| 178 Fayetteville | 11,148 | C | Yes | 218 Hampton | 3,857 | E | Yes |
| 179 Fitzgerald | 8,758 | D | Yes | 219 Hapeville | 6,180 | D | Yes |
| 180 Flemington | 369 | H | Yes | 220 Haralson | 144 | H | Yes |
| 181 Flovilla | 652 | G | Yes | 221 Harlem | 1,814 | F | Yes |
| 182 Flowery Branch | 1,806 | F | Yes | 222 Harrison | 509 | G | Yes |
| 183 Folkston | 2,178 | F | Yes | 223 Hartwell | 4,188 | E | Yes |
| 184 Forest Park | 21,447 | C | Yes | 224 Hawkinsville | 3,280 | E | Yes |
| 185 Forsyth | 3,776 | E | Yes | 225 Hazlehurst | 3,787 | E | Yes |
| 186 Fort Gaines | 1,110 | F | Yes | 226 Helen | 430 | H | Yes |
| 187 Fort Oglethorpe | 6,940 | D | Yes | 227 Helena | 2,307 | F | Yes |
| 188 Fort Valley | 8,005 | D | Yes | 228 Hephzibah | 3,880 | E | Yes |
| 189 Franklin | 902 | G | Yes | 229 Hiawassee | 808 | G | Yes |
| 190 Franklin Springs | 762 | G | Yes | 230 Higgston | 316 | H | Yes |
| 191 Funston | 426 | H | Yes | 231 Hiltonia | 421 | H | Yes |
| 192 Gainesville | 25,578 | B | Yes | 232 Hinesville | 30,392 | B | Yes |
| 193 Garden City | 11,289 | C | Yes | 233 Hiram | 1,361 | F | Yes |
| 194 Garfield | 152 | H | Yes | 234 Hoboken | 463 | H | Yes |
| 195 Gay | 149 | H | Yes | 235 Hogansville | 2,774 | E | Yes |
| 196 Geneva | 114 | H | Yes | 236 Holly Springs | 3,195 | E | Yes |
| 197 Georgetown | 973 | G | Yes | 237 Homeland | 765 | G | Yes |
| 198 Gibson | 694 | G | Yes | 238 Homer | 950 | G | Yes |
| 199 Gillsville | 195 | H | Yes | 239 Homerville | 2,803 | E | Yes |
| 200 Girard | 227 | H | Yes | 240 Hoschton | 1,070 | F | Yes |

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| Municipality | 2000 Population | Group | Responded to survey | Municipality | 2000 Population | Group | Responded to survey |
|--------------------|--------------------|-------|------------------------|----------------------|--------------------|-------|------------------------|
| 241 Hull | 160 | H | Yes | 281 Lone Oak | 104 | H | Yes |
| 242 Ideal | 518 | G | Yes | 282 Lookout Mountain | 1,617 | F | Yes |
| 243 Ila | 328 | H | Yes | 283 Louisville | 2,712 | E | Yes |
| 244 Iron City | 321 | H | Yes | 284 Lovejoy | 2,495 | F | No |
| 245 Irwinton | 587 | G | Yes | 285 Ludowici | 1,440 | F | Yes |
| 246 Ivey | 1,100 | F | Yes | 286 Lula | 1,438 | F | Yes |
| 247 Jackson | 3,934 | E | Yes | 287 Lumber City | 1,247 | F | Yes |
| 248 Jacksonville | 118 | H | Yes | 288 Lumpkin | 1,369 | F | Yes |
| 249 Jakin | 157 | H | Yes | 289 Luthersville | 783 | G | Yes |
| 250 Jasper | 2,167 | F | Yes | 290 Lyerly | 488 | H | Yes |
| 251 Jefferson | 3,825 | E | Yes | 291 Lyons | 4,169 | E | Yes |
| 252 Jeffersonville | 1,209 | F | Yes | 292 Macon | 97,255 | A | Yes |
| 253 Jenkinsburg | 203 | H | Yes | 293 Madison | 3,636 | E | Yes |
| 254 Jersey | 163 | H | No | 294 Manassas | 100 | H | Yes |
| 255 Jesup | 9,279 | D | Yes | 295 Manchester | 3,988 | E | Yes |
| 256 Jonesboro | 3,829 | E | Yes | 296 Mansfield | 392 | H | Yes |
| 257 Junction City | 179 | H | Yes | 297 Marietta | 58,748 | A | Yes |
| 258 Kennesaw | 21,675 | C | Yes | 298 Marshallville | 1,335 | F | Yes |
| 259 Keysville | 180 | H | Yes | 299 Martin | 311 | H | No |
| 260 Kingsland | 10,506 | C | Yes | 300 Maxeys | 210 | H | Yes |
| 261 Kingston | 659 | G | Yes | 301 Maysville | 1,247 | F | Yes |
| 262 Kite | 241 | H | Yes | 302 McCaysville | 1,071 | F | Yes |
| 263 LaFayette | 6,702 | D | Yes | 303 McDonough | 8,493 | D | Yes |
| 264 LaGrange | 25,998 | B | Yes | 304 McIntyre | 718 | G | Yes |
| 265 Lake City | 2,886 | E | Yes | 305 McRae | 2,682 | E | Yes |
| 266 Lake Park | 549 | G | Yes | 306 Meansville | 192 | H | Yes |
| 267 Lakeland | 2,730 | E | Yes | 307 Meigs | 1,090 | F | Yes |
| 268 Lavonia | 1,827 | F | Yes | 308 Menlo | 485 | H | Yes |
| 269 Lawrenceville | 22,397 | C | Yes | 309 Metter | 3,879 | E | Yes |
| 270 Leary | 666 | G | Yes | 310 Midville | 457 | H | Yes |
| 271 Leesburg | 2,633 | E | Yes | 311 Midway | 1,100 | F | Yes |
| 272 Lenox | 889 | G | Yes | 312 Milan | 1,012 | F | Yes |
| 273 Leslie | 455 | H | Yes | 313 Milledgeville | 18,757 | C | Yes |
| 274 Lexington | 239 | H | Yes | 314 Millen | 3,492 | E | Yes |
| 275 Lilburn | 11,307 | C | Yes | 315 Milner | 522 | G | Yes |
| 276 Lilly | 221 | H | Yes | 316 Mitchell | 173 | H | Yes |
| 277 Lincolnton | 1,595 | F | Yes | 317 Molena | 475 | H | Yes |
| 278 Lithonia | 2,187 | F | Yes | 318 Monroe | 11,407 | C | Yes |
| 279 Locust Grove | 2,322 | F | Yes | 319 Montezuma | 3,999 | E | Yes |
| 280 Loganville | 5,435 | D | Yes | 320 Monticello | 2,428 | F | Yes |

Appendix C: Index to Municipal Governments

| Municipality | 2000 Population | Group | Responded to survey | Municipality | 2000 Population | Group | Responded to survey |
|-----------------------|--------------------|-------|------------------------|--------------------|--------------------|-------|------------------------|
| 321 Montrose | 154 | H | Yes | 361 Patterson | 627 | G | Yes |
| 322 Moreland | 393 | H | Yes | 362 Pavo | 711 | G | Yes |
| 323 Morgan | 1,464 | F | Yes | 363 Payne City | 178 | H | Yes |
| 324 Morganton | 299 | H | Yes | 364 Peachtree City | 31,580 | B | Yes |
| 325 Morrow | 4,882 | E | Yes | 365 Pearson | 1,805 | F | Yes |
| 326 Morven | 634 | G | Yes | 366 Pelham | 4,126 | E | Yes |
| 327 Moultrie | 14,387 | C | Yes | 367 Pembroke | 2,379 | F | Yes |
| 328 Mount Airy | 604 | G | Yes | 368 Pendergrass | 431 | H | Yes |
| 329 Mount Vernon | 2,082 | F | Yes | 369 Perry | 9,602 | D | Yes |
| 330 Mount Zion | 1,275 | F | Yes | 370 Pine Lake | 621 | G | Yes |
| 331 Mountain City | 829 | G | Yes | 371 Pine Mountain | 1,141 | F | Yes |
| 332 Mountain Park | 506 | G | Yes | 372 Pinehurst | 307 | H | Yes |
| 333 Nahunta | 930 | G | Yes | 373 Pineview | 532 | G | Yes |
| 334 Nashville | 4,697 | E | Yes | 374 Pitts | 308 | H | Yes |
| 335 Nelson | 626 | G | Yes | 375 Plains | 637 | G | Yes |
| 336 Newborn | 520 | G | Yes | 376 Plainville | 257 | H | Yes |
| 337 Newington | 322 | H | Yes | 377 Pooler | 6,239 | D | Yes |
| 338 Newnan | 16,242 | C | Yes | 378 Port Wentworth | 3,276 | E | Yes |
| 339 Newton | 851 | G | Yes | 379 Portal | 597 | G | Yes |
| 340 Nicholls | 1,008 | F | Yes | 380 Porterdale | 1,281 | F | Yes |
| 341 Nicholson | 1,247 | F | Yes | 381 Poulan | 946 | G | Yes |
| 342 Norcross | 8,410 | D | Yes | 382 Powder Springs | 12,481 | C | Yes |
| 343 Norman Park | 849 | G | Yes | 383 Preston | 453 | H | Yes |
| 344 North High Shoals | 439 | H | Yes | 384 Pulaski | 261 | H | Yes |
| 345 Norwood | 299 | H | Yes | 385 Quitman | 4,638 | E | Yes |
| 346 Nunez | 131 | H | Yes | 386 Ranger | 85 | H | No |
| 347 Oak Park | 366 | H | No | 387 Ray City | 746 | G | Yes |
| 348 Oakwood | 2,689 | E | Yes | 388 Rayle | 139 | H | Yes |
| 349 Ochlocknee | 605 | G | Yes | 389 Rebecca | 246 | H | Yes |
| 350 Ocilla | 3,270 | E | Yes | 390 Register | 164 | H | Yes |
| 351 Oconee | 280 | H | Yes | 391 Reidsville | 2,235 | F | Yes |
| 352 Odum | 414 | H | Yes | 392 Remerton | 847 | G | Yes |
| 353 Offerman | 403 | H | Yes | 393 Rentz | 304 | H | Yes |
| 354 Oglethorpe | 1,200 | F | Yes | 394 Resaca | 815 | G | Yes |
| 355 Oliver | 253 | H | Yes | 395 Reynolds | 1,036 | F | Yes |
| 356 Omega | 1,340 | F | Yes | 396 Rhine | 422 | H | No |
| 357 Orchard Hill | 230 | H | Yes | 397 Riceboro | 736 | G | Yes |
| 358 Oxford | 1,892 | F | Yes | 398 Richland | 1,794 | F | Yes |
| 359 Palmetto | 3,400 | E | Yes | 399 Richmond Hill | 6,959 | D | Yes |
| 360 Parrott | 156 | H | Yes | 400 Riddleville | 124 | H | Yes |

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| Municipality | 2000 Population | Group | Responded to survey | Municipality | 2000 Population | Group | Responded to survey |
|-------------------|--------------------|-------|------------------------|--------------------|--------------------|-------|------------------------|
| 401 Rincon | 4,376 | E | Yes | 441 Statesboro | 22,698 | C | Yes |
| 402 Ringgold | 2,422 | F | Yes | 442 Statham | 2,040 | F | Yes |
| 403 Riverdale | 12,478 | C | Yes | 443 Stillmore | 730 | G | Yes |
| 404 Riverside | 57 | H | Yes | 444 Stockbridge | 9,853 | D | Yes |
| 405 Roberta | 808 | G | Yes | 445 Stone Mountain | 7,145 | D | Yes |
| 406 Rochelle | 1,415 | F | Yes | 446 Sugar Hill | 11,399 | C | Yes |
| 407 Rockmart | 3,870 | E | Yes | 447 Summertown | 140 | H | Yes |
| 408 Rocky Ford | 186 | H | Yes | 448 Summerville | 4,556 | E | Yes |
| 409 Rome | 34,980 | B | Yes | 449 Sumner | 309 | H | Yes |
| 410 Roopville | 177 | H | Yes | 450 Sunny Side | 142 | H | Yes |
| 411 Rossville | 3,511 | E | Yes | 451 Surrency | 237 | H | Yes |
| 412 Roswell | 79,334 | A | Yes | 452 Suwanee | 8,725 | D | Yes |
| 413 Royston | 2,493 | F | Yes | 453 Swainsboro | 6,943 | D | Yes |
| 414 Rutledge | 707 | G | Yes | 454 Sycamore | 496 | H | Yes |
| 415 Sale City | 319 | H | Yes | 455 Sylvania | 2,675 | E | Yes |
| 416 Sandersville | 6,144 | D | Yes | 456 Sylvester | 5,990 | D | Yes |
| 417 Santa Claus | 237 | H | Yes | 457 Talbotton | 1,019 | F | Yes |
| 418 Sardis | 1,171 | F | Yes | 458 Talking Rock | 49 | H | No |
| 419 Sasser | 393 | H | Yes | 459 Tallapoosa | 2,789 | E | Yes |
| 420 Savannah | 131,510 | A | Yes | 460 Tallulah Falls | 164 | H | Yes |
| 421 Scotland | 300 | H | Yes | 461 Talmo | 477 | H | Yes |
| 422 Screven | 702 | G | Yes | 462 Tarrytown | 100 | H | Yes |
| 423 Senoia | 1,738 | F | Yes | 463 Taylorsville | 229 | H | Yes |
| 424 Shady Dale | 242 | H | Yes | 464 Temple | 2,383 | F | Yes |
| 425 Sharon | 105 | H | Yes | 465 Tennille | 1,505 | F | Yes |
| 426 Sharpsburg | 316 | H | Yes | 466 Thomaston | 9,411 | D | Yes |
| 427 Shellman | 1,166 | F | Yes | 467 Thomasville | 18,162 | C | Yes |
| 428 Shiloh | 423 | H | Yes | 468 Thomson | 6,828 | D | Yes |
| 429 Siloam | 331 | H | Yes | 469 Thunderbolt | 2,340 | F | Yes |
| 430 Sky Valley | 221 | H | Yes | 470 Tifton | 15,060 | C | Yes |
| 431 Smithville | 774 | G | Yes | 471 Tiger | 316 | H | Yes |
| 432 Smyrna | 40,999 | B | Yes | 472 Tignall | 653 | G | Yes |
| 433 Snellville | 15,351 | C | Yes | 473 Toccoa | 9,323 | D | Yes |
| 434 Social Circle | 3,379 | E | Yes | 474 Toombsboro | 622 | G | Yes |
| 435 Soperton | 2,824 | E | Yes | 475 Trenton | 1,942 | F | Yes |
| 436 Sparks | 1,755 | F | Yes | 476 Trion | 1,993 | F | Yes |
| 437 Sparta | 1,522 | F | Yes | 477 Tunnell Hill | 1,209 | F | Yes |
| 438 Springfield | 1,821 | F | Yes | 478 Turin | 165 | H | Yes |
| 439 St. Marys | 13,761 | C | Yes | 479 Twin City | 1,752 | F | Yes |
| 440 Stapleton | 318 | H | Yes | 480 Ty Ty | 716 | G | Yes |

Appendix C: Index to Municipal Governments

| Municipality | 2000 Population | Group | Responded to survey | Municipality | 2000 Population | Group | Responded to survey |
|-------------------|--------------------|-------|------------------------|------------------|--------------------|-------|------------------------|
| 481 Tybee Island | 3,392 | E | Yes | 521 Woodstock | 10,050 | C | Yes |
| 482 Tyrone | 3,916 | E | Yes | 522 Woodville | 400 | H | Yes |
| 483 Unadilla | 2,772 | E | Yes | 523 Woolsey | 175 | H | Yes |
| 484 Union City | 11,621 | C | Yes | 524 Wrens | 2,314 | F | Yes |
| 485 Union Point | 1,669 | F | Yes | 525 Wrightsville | 2,223 | F | Yes |
| 486 Uvalda | 530 | G | Yes | 526 Yatesville | 408 | H | Yes |
| 487 Valdosta | 43,724 | B | Yes | 527 Young Harris | 604 | G | Yes |
| 488 Varnell | 1,491 | F | Yes | 528 Zebulon | 1,181 | F | Yes |
| 489 Vernonburg | 138 | H | No | | | | |
| 490 Vidalia | 10,491 | C | Yes | | | | |
| 491 Vidette | 112 | H | Yes | | | | |
| 492 Vienna | 2,973 | E | Yes | | | | |
| 493 Villa Rica | 4,134 | E | Yes | | | | |
| 494 Waco | 469 | H | Yes | | | | |
| 495 Wadley | 2,088 | F | Yes | | | | |
| 496 Waleska | 616 | G | Yes | | | | |
| 497 Walnut Grove | 1,241 | F | Yes | | | | |
| 498 Walthourville | 4,030 | E | Yes | | | | |
| 499 Warm Springs | 485 | H | Yes | | | | |
| 500 Warner Robins | 48,804 | B | Yes | | | | |
| 501 Warrenton | 2,013 | F | Yes | | | | |
| 502 Warwick | 430 | H | Yes | | | | |
| 503 Washington | 4,295 | E | Yes | | | | |
| 504 Watkinsville | 2,097 | F | Yes | | | | |
| 505 Waverly Hall | 709 | G | Yes | | | | |
| 506 Waycross | 15,333 | C | Yes | | | | |
| 507 Waynesboro | 5,813 | D | Yes | | | | |
| 508 West Point | 3,382 | E | Yes | | | | |
| 509 Weston | 75 | H | Yes | | | | |
| 510 Whigham | 631 | G | Yes | | | | |
| 511 White | 693 | G | Yes | | | | |
| 512 White Plains | 283 | H | Yes | | | | |
| 513 Whitesburg | 596 | G | Yes | | | | |
| 514 Willacoochee | 1,434 | F | Yes | | | | |
| 515 Williamson | 297 | H | Yes | | | | |
| 516 Winder | 10,201 | C | Yes | | | | |
| 517 Winterville | 1,068 | F | Yes | | | | |
| 518 Woodbine | 1,218 | F | Yes | | | | |
| 519 Woodbury | 1,184 | F | Yes | | | | |
| 520 Woodland | 432 | H | Yes | | | | |

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